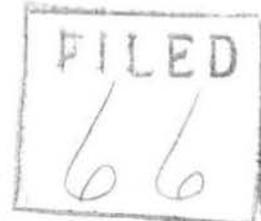


INHERITANCE TAX: Exemptions of a widow or widower under the Inheritance Tax Laws of the State of Missouri are \$20,000.00 plus the value of a child's share in the entire net estate.

10-24

October 22, 1935



Hon. Richard R. Macy
State Treasurer
Jefferson City, Missouri

Attention: E. J. Arnett, Supervisor
Inheritance Tax Department

Dear Sir:

This Department is in receipt of your request for an opinion relative to the exemption of a child's share in the net estate of a decedent passing to the widow or widower.

In the case of *In re Rogers' Estate* 250 S. W.₂ 576, the Court said:

"In the Sanford Case, 91 Neb. loc. cit. 753, 137 N. W. 865, 45 L. R. A. (N.S.) 236, the court said:

'The reason for the rule seems to be that the widow takes her dower interest in the estate of her deceased husband by operation of law; that she could not be deprived of it by his will; that it is something which belongs to her absolutely and independent of any right of inheritance or succession, and therefore so much of the estate as belonged to her by right is not chargeable with an inheritance tax. ' * * *

"The wife's interest does not pass to her by will nor by the intestate

Hon. Richard R. Nacy
Att: E.J.Arnett

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laws, but it is hers, will or no will.
The will has nothing to do with it. * *

"By reason and authority the laws by which the widow elects to take on renunciation of the will are not 'intestate laws,' and the property which she acquires in that manner is not subject to the inheritance tax. The purpose and effect of the law is to tax property which descends. It is taxed once by reason of such descent. The interest which the widow acquires does not descend. Her interest inheres and remains."

CONCLUSION

In view of the foregoing, it is the opinion of this department that the exemptions of a widow or widower, under the Inheritance Tax Laws in the State of Missouri, are twenty thousand dollars (\$20,000.00) plus the value of a child's share in the entire net estate.

Respectfully submitted,

JOHN W. HOFFMAN, Jr.
Assistant Attorney General

APPROVED:

ROY McKITTRICK
Attorney General

JWH:LC