

Re: INHERITANCE TAXES: Non-resident beneficiaries have the same exemption as resident beneficiaries.

April 2, 1937.

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Honorable G. J. Smith,
Probate Judge, Cass County,
Harrisonville, Missouri.

Dear Sir:

This Department is in receipt of your letters requesting an opinion as to the following facts:

Facts in above case are as follows: Mrs. Thompson, the deceased, a citizen of Canada, died intestate leaving her husband, a son and daughter, all citizens of Canada, also a daughter a citizen of Mo. Her estate consists of money and notes in Cass County valued at \$4100.00. What are the rights of the Canadian heirs as to inheritance taxes. Please advise.

I.

As to the question relative to the taxation of intangible property physically located in the State of Missouri and owned by a foreign decedent, we are enclosing copy of an opinion of this office to Newhoff and Miller, dated Feb. 27, 1936.

II.

Since, as developed by the attached opinion, we have concluded this property is subject to taxation in Missouri, the succession to the property must necessarily be taxed according to the applicable law. The exemptions provided by the statutes are based, not upon geographical distinctions, but upon relationship of the beneficiaries to the deceased.

We are, therefore, of the opinion that the exemptions provided for in section 575, R. S. Mo. 1929, extend to non-resident

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as well as to resident beneficiaries of the deceased.

Respectfully submitted,

JOHN W. HOFFMAN, JR., Assistant
Attorney General.

APPROVED:

(ACTING) ATTORNEY GENERAL

JWH:EG