

October 14, 1963

OPINION REQUEST NO. 405  
ANSWERED BY LETTER

Honorable Edgar J. Keating  
State Senator  
Home Savings Building  
1006 Grand Avenue  
Kansas City, Missouri



Dear Senator Keating:

On October 8, 1963, you wrote a letter to this office requesting our opinion on the question of whether the forgiveness of a debt by will is taxable under the Missouri Inheritance Tax Law as a bequest from the testator to the legatee.

Enclosed you will find an opinion previously written by this office on June 20, 1933, which I believe sufficiently answers your question. This opinion holds that the forgiveness of a debt is to be treated as a legacy and taxed as such.

Very truly yours,

THOMAS F. EAGLETON  
Attorney General

EGB:bjj

Enclosure