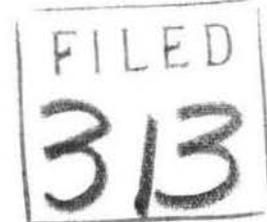


October 14, 1965



Honorable Thomas A. David, Director
Department of Revenue
State of Missouri
Jefferson City, Missouri

Re: Opinion No. 313

Dear Mr. David:

This letter is in answer to your request for an opinion of this office as to the taxability of the proceeds of certain insurance policies of Roy Arthur Guettler, Sr., deceased. Mr. Guettler had provided that the beneficiary of these policies was the City National Bank & Trust Company of Kansas City, Mo. as testamentary trustee of a trust set up in Mr. Guettler's will.

We have researched the question raised and, based on the information we have secured, in our opinion, the proceeds of the insurance policies in question are subject to Missouri inheritance tax.

Very truly yours,

NORMAN H. ANDERSON
Attorney General

By
John H. Denman
Assistant Attorney General

JHD:bf