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INHERITANCE TAX: Bequests to Missouri char. of subject to tax.

August 21, 1933



Hon. Luke E. Hart
Hart & Hart
Attorneys & Counselors
1303 LaSalle Building
St. Louis, Missouri

Dear Sir:

This department is in receipt of your letter of August 8, 1933, requesting an opinion as to the following state of facts:

"Replying to your question, I would say that the property involved is to be used by the Ursuline Sisters in the state of Missouri.

I trust that this information will enable you to give me an opinion to the effect that under the circumstances of this case the property bequeathed to Sister Honora for the use of the Ursuline Sisters in Missouri by Sister Thomasine is not subject to the payment of inheritance tax under the provisions of Section 602. As you probably know, the work of the Ursuline Sisters is religious and education entirely."

Section 602, R. S. Mo. 1929, reads as follows:

"When any property, benefit or income shall pass to or for the use of any hospital, religious, educational, Bible, missionary, scientific, benevolent or charitable purpose in this state, or to any trustee, association, or corporation, bishop, minister of any church, or religious denomination in this state, to be held and used and actually held and used exclusively for religious, educational, or charitable uses and purposes, whether such transfer be made directly

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, or indirectly, the same shall not be subject to any tax, but this provision shall not apply to any corporation which has a right to make dividends or distribute profits or assets among its members."

Therefore, it is the opinion of this department that the bequest to Sister Honora for the use of the Ursuline Sisters in the State of Missouri, is not subject to inheritance tax in the State of Missouri.

Yours very truly,

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

APPROVED:

Attorney General.

JWH:MM