

Inheritance Tax, Waiver of. Tax, Waiver of.

No officer or state department has any right or authority to waive the payment of any tax.

February 3, 1915.

Hon. William Keating,
State Auditor,
Helena, Montana.

Dear Sir:

I am in receipt of a letter addressed to you by Mr. M. L. McDermott, Clerk of the District Court at Anaconda, Montana, respecting waiver of inheritance tax for transfer of shares of stock, containing the statement that the matter should be referred to the State Tax Commissioner, and incidentally raising the question as to the right to waive the payment of such tax. No law is referred to in the letter, but we presume that reference is had to Section 7737, Revised Codes, relating to the inheritance tax on stocks standing in the name of decedents.

Neither the State Tax Commissioner, nor any other officer, nor any department of the State, is vested with authority to waive the payment of this or any other tax levied or required to be paid by State law.

Yours very truly,
D. M. KELLY,
Attorney General.