

not entitled to an exemption of \$5,000. for each child, but there should be paid a tax of 2 per cent on the property going to each child to the extent that the particular legacy exceeds \$5,000. The exemption is from the separate legacies and not from the aggregate value of the estate.

Yours very truly,

INGRAM M. STAINBACK,  
Attorney General.

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November 21, 1916.

OPINION NO. 613.

INHERITANCE TAX:

Exemptions are from the separate legacies.

Henry C. Hapai, Esq.,  
Registrar of Public Accounts,  
Honolulu T. H.

Dear Sir: Your question of whether the \$5,000 exemption provided in the inheritance tax law for property passing to a child of a testator is from the separate legacies to each child or whether an exemption of \$5,000, for each child should be deducted from the aggregate value of the estate, regardless of the fact that the estate is not equally divided among the children, is answered by lines 42-47, Section 1323, Revisal Laws, 1915, which provides "when the beneficial interest of any property or income therefrom shall so pass to or for the use of his \* \* \* child \* \* the rate of the tax shall be 2 per cent of the market value of such property received by *each person* in excess of \$5,000."

In the particular case before you, therefore, the estate is