

Minnesota - Taxation

April 11, 1910

Hill to L. C. Gilman, asst. to Hill carbon

Discusses whether or not the state of Minnesota can levy an inheritance tax on Iron Ore Properties Certificates of Beneficial Interest; and showing, incidentally, that the total of the certificates are a trust estate and the estate remains the property of the Great Northern Road and can revert back to it. [Probably the question arose as the result of the death of John S. Kennedy, whose will was being probated at this time and the state of Minn. was claiming the right to tax his certificates] He presents the case both for and against such a tax in Minn.

General Correspondence by date