

CHAPTER 292

GIFT TAXES

292.01 GIFT TAX.

Exemptions, under the federal law, in the case of a gift in trust for the benefit of more than one person. 25 MLR 803.

292.03 VALUATION OF GIFT.

Valuation of single premium life policy under federal gift tax. 25 MLR 653.

292.12 REFUNDMENT.

Amended by L. 1947 c. 532 s. 1.