

Any attempt at a review of the specific provisions of the various State Statutes, must be necessarily brief and imperfect.

In New York the earliest statute (of 1885) did not apply to transfers of property made in the case of a non-resident: *Matter of Euston*, 113 N. Y. 174; *Matter of Dingman*, 66 App. Div. 228; but by the amendment of 1887, ch. 713, in effect June 25th, 1887, these estates were taxed. The Act of 1892, in effect May 1st, 1892, expressly imposed a tax upon the transfer of all property within the State belonging to a non-resident, and eliminated the former requirement that a non-resident should own real property within the State in order to supply a basis for the jurisdiction. Prior to 1909, the exemption on all transfers to non-relatives extended to \$500; where this value was exceeded, the tax was 5 per cent. upon the whole amount. Up to the date of the last amendment, transfers to certain near relatives were exempt to the extent of \$10,000; beyond that amount the tax was one per cent.

By a subsequent amendment (ch. 706, Laws of 1910) the exemption to non-relatives was reduced to \$100; where the property exceeded that value, the tax was imposed at 5 per cent. as a "primary rate." The exemption upon transfers to near relatives was cut down to \$500. If the amount exceeded \$500, one per cent. was fixed as a "primary rate." The following exception was made: if a transfer of \$5,000 or less was made to a father, mother, widow or minor child, the exemption then extended to that sum, and the further rates of tax were levied only upon the excess: the benefit of this exception, however, did not extend to a brother, sister, wife or widow of a son.

The above rates of tax imposed in New York by the Act of 1910 (known as the Hughes Act) were denominated by the Statute as "primary rates," and whenever the amount of property transferred in any of the foregoing cases exceeded \$25,000 over and above the exemptions enumerated, the rate of taxation in all cases was as follows:

Upon all amounts in excess of the said \$25,000 and up to and including the sum of \$100,000, twice the primary rates: Upon