

**OPINION**  
**49-176**

October 14, 1949 (OPINION)

TAXATION

RE: Estates

The question has been submitted to this office with reference to the application of Chapter 338 of the Session Laws of 1949.

This chapter amends section 57-3716 N.D.R.C. 1943, relating to estate taxes.

Section 57-3716 provides that the estate taxes shall be due and payable at the death of the decedent and if not paid within one year after the death of the decedent shall bear interest at the rate of six percent per annum to be computed from the expiration of one year after death of decedent until the amount is paid.

Chapter 338 amends this section so as to read that if the tax is not paid within fifteen months after date of the death of decedent, it shall bear interest at the rate of 6 percent per annum to be computed from the expiration of fifteen months after death. The question is whether the law as amended applies in the case of a person who dies while the old law is in effect, but the settlement of the estate is not made until the law as amended became effective.

It is a well-established rule of law that the amendment of a statute by a subsequent one operates as to all acts done subsequent thereto as though the amendment had been a part of the original statute.

People v. Sweetser, 1 Dak. 294, 46 N.W. 452.

Generally, an amended statute is given the meaning that it would have had if it had read from the beginning as amended.

Syllabus from an Iowa case, 283 N.W. 87.

When an amendatory act sets forth the entire section amended, it is to be construed as introduced into the place of the repealed section and operates as to all acts done subsequently thereto as though the amendment had been a part of the original statute.

Federal Deposit Insurance Corporation v. Levorsen, 73 N.D. 118, 11 N.W. 2d 448.

It would be my opinion, therefore, that where the estate tax is collected after the effective date of Chapter 338 of the 1949 Session Laws, no interest is to be collected until after the expiration of fifteen months from the date of the death of the decedent.

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