SECTION 1. The tax imposed by chapter VIII of Title LXXVIII of Remington’s Compiled Statutes, and chapter VIII of Title LXXVIII of Remington’s Compiled Statutes, 1927 Supplement, in respect of personal property (except tangible personal property having an actual situs in this state) shall not be payable (1) if the transferor is a resident of a state or territory of the United States which at the time of the transfer did not impose a transfer tax or death tax of any character in respect of personal property of residents of this state (except tangible personal property having an actual situs in such state or territory) or (2) if the laws of the state or territory of residence of the transferor at the time of the transfer contained a reciprocal provision under which non-residents were exempted from transfer taxes or death taxes of every character in respect of personal property (except tangible personal property having an actual situs therein) provided the state or territory of residence of such non-residents allowed a similar exemption to residents of the state or territory of residence of such transferor. For the purposes of this section the District of Columbia, Porto Rico and the Philippine Islands shall be considered territories of the United States.

Sec. 2. When the inheritance tax and escheats division is determining inheritance tax, in the man-
ner provided by law, on the succession to property from a decedent citizen resident of this state, if it is made to appear that an inheritance or succession tax has been assessed and paid in any other state, territory, district or possession of the United States, or foreign country on the succession to any part of such property of such estate located in or under the jurisdiction of this state, the court shall allow the successor by whom such inheritance tax has been paid, a credit of the amount so paid by him or in his behalf in such other state, territory, district or possession of the United States, or foreign country on that particular property, this credit to be applied on the tax assessed under the laws of this state, upon that particular property. Provided, however, That the amount of such credit so allowed shall in no case exceed the amount assessed or paid in this state on the succession of such successor in the said particular property so subject to inheritance tax elsewhere.

Sec. 3. This act shall be so interpreted and construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Sec. 4. That in case this act or any part thereof shall be held unconstitutional, such holding shall only apply to this act or a part thereof and shall not apply to any other act.

Passed the House March 13, 1929.
Passed the Senate March 11, 1929.
Approved by the Governor March 22, 1929.