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ESTATE TAX REFUND

House Bill 5725

Sponsor: Rep. Burton Leland

Committee: Tax Policy

Complete to 4-21-98

A SUMMARY OF HOUSE BILL 5725 AS INTRODUCED 3-31-98

The bill would amend the Michigan Estate Tax Act to permit a refund of an erroneous tax payment made in May of 1993 if the application for the refund is made within 90 days of the effective date of the bill.

The act currently provides that an application for a refund of a tax paid erroneously "by reason of the allowance of a debt or otherwise" must be made within six months from the allowance of such debts or the reversal, correction, or alteration of the order fixing the tax.

MCL 205.206

House Bill 5725 (4-21-98)

Analyst: C. Couch

■ This analysis was prepared by nonpartisan House staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.