

# HOUSE BILL No. 5725

April 1, 1998, Introduced by Reps. Leland and Profit and referred to the Committee on Tax Policy.

A bill to amend 1899 PA 188, entitled  
"Michigan estate tax act,"  
by amending section 6 (MCL 205.206), as amended by 1993 PA 54.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 6. If ~~any~~ A debt ~~shall be~~ IS allowed against the  
2 estate of a decedent after the payment of ~~any~~ A legacy or dis-  
3 tributive share ~~thereof~~ OF THE ESTATE, from which ~~any such~~  
4 tax has been deducted or upon which it has been paid by the  
5 person entitled to ~~such~~ THE legacy or distributive share, and  
6 ~~such~~ THAT person is required to refund the amount of ~~such~~  
7 ~~debts~~ THE DEBT or any part ~~thereof~~ OF THE DEBT, an equitable  
8 proportion of the tax shall, upon the order of the court, be paid  
9 to him or her by the executor, administrator, trustee, or other  
10 person, if the tax has not been paid to ~~the~~ THIS state. ~~of~~  
11 Michigan. ~~When~~ IF any amount of ~~said~~ THE tax ~~shall have~~ HAS

1 been paid erroneously to ~~the~~ THIS state ~~of Michigan~~ by reason  
2 of the allowance of ~~debts~~ A DEBT or otherwise, it ~~shall be~~ IS  
3 lawful for the ~~auditor general~~ STATE TREASURER, upon satisfac-  
4 tory proof by the order or certificate of the proper court of the  
5 allowance of ~~such debts~~ THAT DEBT or of the reversal,  
6 correction, or alteration, in accordance with law, of the order  
7 fixing ~~such~~ THE tax, to draw his or her warrant upon the state  
8 treasury for ~~such~~ THE erroneous payment, to be refunded to the  
9 executor, administrator, trustee, person, or persons entitled to  
10 receive it, and charge ~~the same~~ THAT AMOUNT to the fund ~~which~~  
11 THAT receives credit from the payment of taxes under the provi-  
12 sions of this act. ~~∴ Provided, however, That all~~ ALL applica-  
13 tions for ~~such refunding~~ A REFUND of erroneous tax shall be  
14 made within ~~6~~ 1 OF THE FOLLOWING TIME FRAMES:

15 (A) SIX months from the allowance of ~~such debts~~ THE DEBT  
16 or the reversal, correction, or alteration of ~~said~~ THE order.

17 (B) WITHIN 90 DAYS OF THE EFFECTIVE DATE OF THE AMENDATORY  
18 ACT THAT ADDED THIS SUBDIVISION IF THE ERRONEOUS PAYMENT WAS MADE  
19 IN MAY 1993.