

**MICHIGAN ESTATE TAX ACT (EXCERPT)**  
**Act 188 of 1899**

**LIABILITY OF CERTAIN CORPORATIONS TO TAX.**

**205.209 Delivering or surrendering possession or custody of assets of resident decedent; notice; further duty not imposed.**

Sec. 9. A safe and collateral deposit company, trust company, corporation, bank, or other institution, or person having in possession or custody, securities, deposits, or other assets at the date of death of a decedent who was a resident of this state, belonging to such resident decedent, or belonging to such resident decedent and 1 or more persons, except securities, deposits, or other assets the indicated ownership or registered title of which denotes ownership by right of survivorship, and except securities, deposits, or other assets contained in a safe deposit box or compartment shall not make delivery or surrender possession or custody thereof to the personal representative of such resident decedent, or to joint owners except if the indicated ownership or registered title denotes ownership by right of survivorship, unless notice of the time and place of such intended delivery or surrender of possession or custody is served, either personally or by registered mail, upon the department of treasury pursuant to section 9f. Nothing contained in this section shall be construed as imposing any further duty on such safe and collateral deposit company, trust company, corporation, bank, or other institution, or person with respect to those securities, deposits, or other assets.

**History:** 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—Am. 1913, Act 17, Eff. Aug. 14, 1913;—Am. 1915, Act 195, Eff. Aug. 24, 1915;—CL 1915, 14532;—Am. 1919, Act 145, Eff. Aug. 14, 1919;—CL 1929, 3681;—Am. 1941, Act 235, Eff. Jan. 10, 1942;—CL 1948, 205.209;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

**Compiler's note:** For applicability of section, see MCL 205.223(a).

**Popular name:** Inheritance Tax

**205.209a Delivering or surrendering possession or custody of property of nonresident decedent; waiver, receipt, or probate court order; notice; duties of institution or person.**

Sec. 9a. A safe and collateral deposit company, trust company, corporation, bank, or other institution, or person having in possession or custody, at the date of death of a decedent who was a nonresident of this state, any property, belonging to the nonresident decedent, or belonging to the nonresident decedent and 1 or more persons, except intangible personal property and except securities, deposits, or other assets contained in a safe deposit box or compartment shall not make delivery or surrender possession or custody thereof to the foreign personal representative of the nonresident decedent, or to joint owners except if the indicated ownership or registered title denotes ownership by right of survivorship, unless furnished with a waiver issued by the attorney general with respect thereto, or a receipt, or an order of the probate court as provided for in section 18. If any securities, deposits, or other assets contained in a safe deposit box or compartment become subject to the jurisdiction of a probate court of this state through regular probate proceedings, any safe and collateral deposit company, trust company, corporation, bank, or other institution, or person having possession or custody thereof may make delivery or surrender possession or custody thereof to the personal representative appointed by a probate court of this state, without being furnished with such waiver, receipt, or order, if notice of the time and place of such intended delivery or surrender of possession or custody is served, either personally or by registered mail, upon the department of treasury pursuant to section 9f. The duties of the safe and collateral deposit company, trust company, corporation, bank, or other institution, or person with respect thereto shall be the same as those pertaining to securities, deposits, or other assets of a resident decedent as provided in section 9.

**History:** Add. 1941, Act 235, Eff. Jan. 10, 1942;—CL 1948, 205.209a;—Am. 1962, Act 168, Eff. Mar. 28, 1963;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

**Compiler's note:** For applicability of section, see MCL 205.223(a).

**Popular name:** Inheritance Tax

**205.209b Repealed. 1982, Act 378, Eff. Mar. 30, 1983.**

**Compiler's note:** The repealed section pertained to safe deposit boxes.

**Popular name:** Inheritance Tax

**205.209c Wrongful delivery or surrender of possession or custody of assets; liability for tax, interest, and penalty; payment enforceable in civil action by attorney general; taxation of costs.**

Sec. 9c. Any safe and collateral deposit company, trust company, corporation, bank, or other institution, or

person delivering or surrendering possession or custody of securities, deposits, or other assets without compliance with the applicable provisions of sections 9, 9a, 9e, and 9f shall be liable for the amount of the tax and interest and penalty due or thereafter to become due with respect to the estate of any resident or nonresident decedent of which such securities, deposits, or other assets of the contents of a safe deposit box or compartment are a part, to the extent that any tax, interest, and penalty is due or may become due upon the amount of such estate represented by such securities, deposits, or other assets so delivered or surrendered, or by the contents of such safe deposit box or compartment, and the payment thereof may be enforced in a civil action instituted and maintained by the attorney general, or other person or officer duly authorized by the attorney general. Any judgment rendered in such action shall carry costs to be taxed as in other cases.

**History:** Add. 1941, Act 235, Eff. Jan. 10, 1942;—CL 1948, 205.209c;—Am. 1963, Act 100, Eff. Sept. 6, 1963;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

**Compiler's note:** For applicability of section, see MCL 205.223(a).

**Popular name:** Inheritance Tax

#### **205.209d Repealed. 1962, Act 168, Eff. Mar. 28, 1963.**

**Compiler's note:** The repealed section pertained to inheritance tax, prohibited discharge of mortgage of decedent from record, and contained exceptions.

**Popular name:** Inheritance Tax

#### **205.209e Payment, delivery, or surrender of custody of assets of resident decedent to other than executors or administrators; notice.**

Sec. 9e. Except as otherwise provided in this act, a safe and collateral deposit company, trust company, corporation, bank, or other institution, or person having in possession or custody, securities, deposits, or any other assets subject to tax under this act at the death of a decedent who was a resident of this state, which become payable other than to the decedent's executors or administrators upon the death or by reason of the death of the resident decedent, shall not make payment, delivery, or surrender custody thereof unless notice as prescribed by the department of treasury, of the time and place of the intended payment, delivery, or surrender is served upon the department of treasury at least 15 days prior thereto. The notice and 15-day period may be waived by the department of treasury.

**History:** Add. 1963, Act 100, Eff. Sept. 6, 1963;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

**Compiler's note:** For applicability of section, see MCL 205.223(a).

**Popular name:** Inheritance Tax

#### **205.209f Service of notice upon department of treasury; conditions.**

Sec. 9f. Any safe and collateral deposit company, trust company, corporation, bank, institution, or person required under section 9 or 9a to serve notice upon the department of treasury shall serve such notice on the department of treasury under conditions prescribed by the department of treasury.

**History:** Add. 1963, Act 100, Eff. Sept. 6, 1963;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

**Compiler's note:** For applicability of section, see MCL 205.223(a).

**Popular name:** Inheritance Tax

#### **205.209g Order to examine safe deposit box of decedent for will or burial plot deed; delivery of will or deed; receipt; removal of other items; statement of persons in attendance; fee.**

Sec. 9g. Notwithstanding section 9c, wherever it appears to the probate judge of any county in this state by petition of an interested party that a safe and collateral deposit company, trust company, corporation, bank, or other institution has leased to a decedent alone a safe deposit box in the county in which the probate court has jurisdiction and that the safe deposit box may contain a will of the decedent or a deed to a burial plot in which the decedent is to be interred, the probate judge may make an order directing the safe and collateral deposit company, trust company, corporation, bank, or other institution to permit a person named in the order to examine the safe deposit box in the presence of an officer or other authorized employee of the safe deposit and collateral company, trust company, corporation, bank, or other institution and if a paper purporting to be a will of the decedent or a deed to a burial plot is found in the box, to deliver the will or deed to the probate register or his or her deputy. The probate register or his or her deputy shall furnish a receipt therefor to the safe and collateral deposit company, trust company, corporation, bank, or other institution. Items contained in the safe deposit box other than the will or deed shall not be removed from the safe deposit box. At the time of the opening of the safe deposit box all persons in attendance shall execute a written statement certifying as to whether or not any will or deed to a burial plot was found and that no other items were removed, which statement shall be delivered forthwith to the probate register or his or her deputy. Before the judge of probate

shall enter the order there shall be paid to the probate register a fee of \$10.00, which shall be credited to the general fund of the county. If the decedent's estate is administered in any probate court in this state, the party making payment of such fee may file a claim in the estate for such amount, which shall be charged as costs of administration.

**History:** Add. 1972, Act 114, Imd. Eff. Apr. 11, 1972;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

**Compiler's note:** For applicability of section, see MCL 205.223(a).

**Popular name:** Inheritance Tax