

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

**205.202c Amount received by surviving spouse pursuant to survivor benefit plan, annuity, retirement plan, or pension.**

Sec. 2c. An amount received by a surviving spouse as a result of the death of a decedent pursuant to a survivor benefit plan, an annuity, retirement plan, or pension shall not be subject to the tax imposed by this act.

**History:** Add. 1978, Act 357, Imd. Eff. July 20, 1978.

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

**Popular name:** Inheritance Tax