

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

**205.202e Credit for certain inheritances or transfers.**

Sec. 2e. For a decedent dying after December 31, 1991, for inheritances or transfers not subject to the additional tax imposed under section 2a, there is allowed a credit for 10% of the tax imposed under this act.

**History:** Add. 1992, Act 65, Imd. Eff. May 28, 1992.

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

**Popular name:** Inheritance Tax