

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.203a Application of statute of limitations.

Sec. 3a. No statute of limitations shall apply to any proceeding or action taken to levy, appraise, assess, determine or enforce the collection of any tax, penalty or interest, prescribed by this act, until the final determination of the tax by the judge of probate is entered, or unless an order has been entered assigning the estate and this provision shall be construed as having been in effect as of the date of the original enactment of the inheritance tax law: Provided, however, That when a final order of determination of inheritance tax has been made by the judge of probate the statute of limitations shall begin to run on the date of such final determination or order, as to the transfers of real and personal property listed on such final order of determination, or, if there be no order of determination, from the date of such order assigning the estate.

History: Add. 1955, Act 232, Imd. Eff. June 18, 1955.

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

Popular name: Inheritance Tax