

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

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