

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.216 Additional fee; credit to general fund.

Sec. 16. The treasurer for the state of Michigan shall collect on all taxes paid under this act an additional 1/2 of 1%, which fee shall be paid to the county having jurisdiction of the decedent's estate. This fee is an administration fee for the costs incurred by the probate court in administering this act. This fee shall be credited to the general fund of the county.

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—Am. 1911, Act 265, Eff. Aug. 1, 1911;—CL 1915, 14539;—CL 1929, 3688;—CL 1948, 205.216;—Am. 1965, Act 160, Imd. Eff. July 15, 1965;—Am. 1993, Act 54, Eff. Sept. 1, 1993.

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

Popular name: Inheritance Tax