

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.219 Interest rate in addition to delinquent fees.

Sec. 19. If the fee collected on the inheritance tax under section 16 for a county is not paid to the county treasurer, the state treasurer shall pay interest at the rate of 8% per annum in addition to the amount of delinquent fees then in arrears.

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—Am. 1907, Act 155, Imd. Eff. June 17, 1907;—Am. 1909, Act 44, Imd. Eff. Apr. 21, 1909;—CL 1915, 14542;—Am. 1917, Act 336, Imd. Eff. May 10, 1917;—CL 1929, 3691;—CL 1948, 205.219;—Am. 1975, Act 6, Imd. Eff. Mar. 25, 1975;—Am. 1993, Act 54, Eff. Sept. 1, 1993.

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

Popular name: Inheritance Tax