

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.223 Applicability of sections.

Sec. 23. Notwithstanding any other provisions of this act, the following apply:

(a) Sections 1 through 22 apply only to the estate of a resident or nonresident decedent dying before October 1, 1993 or to a generation-skipping transfer that occurs after December 31, 1992 but before October 1, 1993.

(b) Sections 31 to 56 apply only to the estate of a resident or nonresident decedent dying after September 30, 1993 or to a generation-skipping transfer that occurs after September 30, 1993.

History: Add. 1993, Act 54, Imd. Eff. June 3, 1993.

Popular name: Inheritance Tax