

**MICHIGAN ESTATE TAX ACT (EXCERPT)**  
**Act 188 of 1899**

**205.237 Liability.**

Sec. 37. The person liable for payment of the federal transfer tax is personally liable for the tax, penalties, and interest imposed by this act to the same extent as the federal transfer tax.

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

**Popular name:** Inheritance Tax