

**DOMICILE OF DECEDENTS FOR DEATH TAX PURPOSES (EXCERPT)**  
**Act 173 of 1956**

**205.601 Domicile of decedents for death tax purposes, settlement of disputes; definitions.**

Sec. 1. For the purposes of this act:

(1) The term "executor" means an executor of the will or administrator of the estate of the decedent, but does not include an ancillary administrator nor an administrator with the will annexed if an executor named in the will has been appointed and has qualified in another state.

(2) The term "taxing official" means the commissioner of revenue of the state of Michigan and the designated authority of a reciprocal state.

(3) The term "death tax" means any tax levied by a state on account of the transfer or shifting of economic benefits in property at death, or in contemplation thereof, or intended to take effect in possession or enjoyment at or after death, whether denominated an "inheritance tax," "transfer tax," "succession tax," "estate tax," "death duty," "death dues," or otherwise.

(4) The term "interested person" means any person who may be entitled to receive, or who has received any property or interest which may be required to be considered in computing the death tax of any state involved.

(5) The term "state" means any state, territory, or possession of the United States, or the District of Columbia. The term "this state" means the state of Michigan.

(6) The term "board" shall mean board of arbitration.

**History:** 1956, Act 173, Eff. Aug. 11, 1956.