

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

**205.603 Domicile of decedents for death tax purposes, settlement of disputes; written agreement with other taxing officials.**

Sec. 3. In any case in which an election is made and not rejected the commissioner of revenue of this state may enter into a written agreement with the other taxing officials involved and with the executors to accept a certain sum in full payment of any death taxes, together with interest and penalties, that may be due this state, provided this agreement fixes the amount to be paid the other states involved in the dispute.

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