

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

**205.606 Domicile of decedents for death tax purposes, settlement of disputes; maximum interest and penalties if decedent domiciled in this state.**

Sec. 6. When in any case the board of arbitration determines that a decedent died domiciled in this state, the total amount of interest and penalties for nonpayment of the tax, between the date of the election and the final determination of the board, shall not exceed 4% of the amount of the taxes per annum.

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