

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

205.607 Domicile of decedents for death tax purposes, settlement of disputes; application of act.

Sec. 7. This act shall be applicable only to cases in which each of the states involved in the dispute has in effect therein a law substantially similar hereto. Except, nothing contained in this section shall prohibit the application of this act or any part hereof where any of the other states involved in the dispute have in effect therein a law empowering the tax authority to voluntarily enter into a binding arbitration or compromise agreement and such an agreement is so entered into.

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