

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.526 Right to file claim; payment of claim upon death of claimant; escheat.

Sec. 526. The right to file a claim is personal to the claimant. The right may be exercised on behalf of a claimant by an agent, guardian, attorney-in-fact, executor or administrator, or other persons charged with the care of the person or property of a claimant. When a claimant dies before he could have filed or after having filed a timely claim, the amount thereof may be paid to another member of the household or to the mortgagor of the state or federally aided housing, which is a multipurpose or multidwelling building, who has reduced the rent on the claimant's homestead because of the tax credit and payment provided in this chapter as determined by the department. If the claimant was the only member of his household and was not renting his homestead in a multipurpose or multidwelling building that is state or federally aided housing, the claim shall be paid to his executor or administrator, but if neither is appointed within 2 years after the filing of the claim, the amount of the claim shall escheat to the state.

History: Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1975, Act 233, Imd. Eff. Aug. 27, 1975;—Am. 2011, Act 38, Eff. Jan. 1, 2012.