

**STATE REAL ESTATE TRANSFER TAX ACT (EXCERPT)**  
**Act 330 of 1993**

**207.524 Written instruments executed outside of state.**

Sec. 4. There is imposed, in addition to all other taxes, a tax upon all written instruments described in section 3 executed outside of this state if the contract or transfer evidenced by the written instrument concerns property wholly located within this state. A written instrument described in this section is subject to this act.

**History:** 1993, Act 330, Eff. Apr. 1, 1994.