

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

207.534 Prohibited conduct; violation as misdemeanor.

Sec. 14. (1) A person shall not do any of the following:

- (a) Fraudulently cut, tear, or remove a documentary stamp from a written instrument.
 - (b) Fraudulently affix to a written instrument upon which the tax is imposed by this act any of the following:
 - (i) A documentary stamp that has been cut, torn, or removed from another written instrument upon which the tax is imposed by this act.
 - (ii) A documentary stamp of insufficient value.
 - (iii) A forged or counterfeited stamp.
 - (iv) An impression of a forged or counterfeited stamp, die, plate, or other article.
 - (c) Willfully remove or alter the cancellation marks of a documentary stamp, restore a documentary stamp with the intent to use or cause the same to be used after it has already been used, knowingly buy, sell, offer for sale, or give away an altered or restored stamp to a person for use, or knowingly use an altered or restored stamp.
 - (d) Knowingly or willfully prepare, keep, sell, offer for sale, or have in his or her possession a forged or counterfeited documentary stamp.
 - (e) Knowingly or willfully issue a false or fraudulent affidavit described in section 5.
- (2) A person who violates this section is guilty of a misdemeanor, punishable by imprisonment for not more than 1 year or a fine of not more than \$500.00, or both.

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