

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

TAXES UPON DEVISES AND BEQUESTS IN LIEU OF COMMISSIONS.

205.208 Bequest to executors or trustees subject to tax.

Sec. 8. If a testator bequeath or devise his property to 1 or more executors or trustees in lieu of their commissions or allowances, to an amount exceeding the commissions or allowances prescribed by law for an executor or trustee, the excess in value of the property so bequeathed or devised above the amount of commissions or allowances prescribed by law shall be taxable under this act.

History: 1899, Act 188, Eff. Sept. 23, 1899;—Am. 1903, Act 195, Imd. Eff. June 9, 1903;—CL 1915, 14531;—CL 1929, 3680;—CL 1948, 205.208.

Compiler's note: For applicability of section, see MCL 205.223(a).

Popular name: Inheritance Tax