

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.239 Assessment of additional tax interest or penalty.

Sec. 39.

If upon examination of any return the department determines that any additional tax interest or penalty is owing, the tax together with any applicable penalty and interest shall be assessed.

History: Add. 1993, Act 54, Imd. Eff. June 3, 1993

Popular Name: Inheritance Tax