

**MICHIGAN ESTATE TAX ACT (EXCERPT)**  
**Act 188 of 1899**

**205.251 Discharge of liability.**

Sec. 51.

If a receipt for the payment of taxes or a certificate of nonliability for taxes has not been issued or recorded as provided for in this act, the property constituting the estate of the decedent in this state is considered discharged of all liability for taxes under this act 20 years from the date of the decedent's death.

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

**Compiler's Notes:** Former MCL 205.251, deriving from Act 298 of 1909 which pertained to collection of inheritance taxes, was repealed by Act 256 of 1964, Eff. Aug. 28, 1964.

**Popular Name:** Inheritance Tax