

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.244 Personal representative; distribution without payment of tax or release from lien; personal liability.

Sec. 44.

If a personal representative makes a distribution either in whole or in part of any of the property subject to the transfer tax under this act to the heirs, next of kin, distributees, legatees, or devisees without having paid or secured the tax due the state under this act or without having obtained the release of the property from the lien of the tax, the personal representative becomes personally liable for the tax, accrued penalties, and interest due the state, or as much of the tax, penalties, and interest that remains due and unpaid, to the full extent of the full value of any property belonging to the person or estate that comes into the personal representative's possession, custody, or control as required by law.

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

Popular Name: Inheritance Tax