

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.254 Administration of tax; rules; forms.

Sec. 54.

(1) The taxes imposed by this act shall be administered by the revenue division of the department of treasury pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws. If there is a conflict between the provisions of this act and Act No. 122 of the Public Acts of 1941, the provisions of this act apply.

(2) The department may promulgate rules under this act pursuant to the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws, necessary for the administration and enforcement of this act.

(3) The department may prescribe and make available forms considered necessary under this act.

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

Popular Name: Inheritance Tax