

**ESTATES AND PROTECTED INDIVIDUALS CODE (EXCERPT)**  
**Act 386 of 1998**

**700.1210 Cost-of-living adjustment.**

Sec. 1210.

(1) The specific dollar amounts stated in sections 2102, 2402, 2404, and 2405, and the specific dollar amounts stated in sections 3982 and 3983 before those sections were amended by the amendatory act that added section 1215, apply to decedents who die before January 1, 2001. For decedents who die after December 31, 2000, these specific dollar amounts must be multiplied by the 1997 cost-of-living adjustment factor for the calendar year in which the decedent dies.

(2) Before January 1, 2024, the specific amounts stated in sections 2519, 3605, 3916, 3918, 3981, and 5102, and the specific amounts stated in sections 3982 and 3983 as amended by the amendatory act that added section 1215, apply to those sections. Beginning January 1, 2024, those specific dollar amounts must be multiplied by the 2023 cost-of-living adjustment factor for the calendar year in which the decedent dies.

(3) Before February 1, 2001, and annually after 2001, the department of treasury shall publish the cost-of-living adjustment factor to be applied to the specific dollar amounts referred to in subsections (1) and (2) for decedents who die during that calendar year and in section 7414 for trusts the value of the property of which is insufficient to justify the cost of administration. A product resulting from application of the cost-of-living adjustment factor to a specific dollar amount must be rounded to the nearest \$1,000.00 amount.

**History:** 1998, Act 386, Eff. Apr. 1, 2000 ;-- Am. 2009, Act 46, Eff. Apr. 1, 2010 ;-- Am. 2024, Act 1, Imd. Eff. Feb. 21, 2024

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