MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.250 Certificate of nonliability.

Sec. 50.

If it appears to the department that an estate is not subject to any tax under this act, the department shall issue to the personal representative or his or her legal representative, or to the heirs, devisees, or distributees of the decedent a certificate in writing to that effect, showing nonliability to tax. The certificate of nonliability has the same force and effect as a receipt showing payment. The certificate of nonliability shall be in a form recordable with the register of deeds and admissible in evidence in the same manner as receipts showing payment of taxes.

History: Add. 1993, Act 54, Imd. Eff. June 3, 1993 ;-- Am. 1998, Act 277, Imd. Eff. July 27, 1998
Popular Name: Inheritance Tax