

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

**205.242 Apportionment of tax.**

Sec. 42.

The tax due under this act shall be apportioned as provided by the uniform estate tax apportionment act, Act No. 144 of the Public Acts of 1963, being sections 720.11 to 720.21 of the Michigan Compiled Laws, or any successor act in effect.

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

**Popular Name:** Inheritance Tax