

Act No. 194  
Public Acts of 1993  
Approved by the Governor  
October 15, 1993  
Filed with the Secretary of State  
October 19, 1993

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1993**

Introduced by Rep. Bullard

# **ENROLLED HOUSE BILL No. 4998**

AN ACT to amend section 1 of Act No. 144 of the Public Acts of 1963, entitled "An act to provide for the apportionment of federal estate taxes and additional Michigan inheritance taxes," being section 720.11 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 1 of Act No. 144 of the Public Acts of 1963, being section 720.11 of the Michigan Compiled Laws, is amended to read as follows:

Sec. 1. As used in this act:

- (a) "Estate" means the gross estate of a decedent as determined for the purpose of federal estate tax and the estate tax payable to this state.
- (b) "Person" means an individual, partnership, association, joint stock company, corporation, government, political subdivision, governmental agency, or local governmental agency.
- (c) "Person interested in the estate" means a person entitled to receive, or who has received, from a decedent or by reason of the death of a decedent any property or interest in property included in the decedent's estate. Person interested in the estate includes a personal representative, guardian, and trustee.
- (d) "State" means any state, territory, or possession of the United States, the District of Columbia, and the Commonwealth of Puerto Rico.
- (e) "Tax" means all of the following including interest and penalties imposed in addition to the tax:
  - (i) The federal estate tax.
  - (ii) The additional estate tax provided by section 2a(1) of the Michigan estate tax act, Act No. 188 of the Public Acts of 1899, being section 205.202a of the Michigan Compiled Laws.
  - (iii) Beginning on October 1, 1993, the estate tax as provided in section 32 of the Michigan estate tax act, Act No. 188 of the Public Acts of 1899, being section 205.232 of the Michigan Compiled Laws.
- (f) "Fiduciary" means executor, administrator of any description, or trustee.

This act is ordered to take immediate effect.

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Co-Clerk of the House of Representatives.

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Secretary of the Senate.

Approved -----

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Governor.