



# HOUSE BILL No. 4597

April 1, 1993, Introduced by Reps. Bullard, Bryant, Jamian, Dobb, Johnson, Munsell, Gustafson, Middaugh, Kaza, Brackenridge, Walberg, Shugars, Whyman, Dalman, DeMars, Galloway, London, Dolan, Llewellyn, Vorva, Bankes, Cropsey, Middleton, Jersevic, Randall, Nye, Bodem, Curtis, Martin, Voorhees, Profit, Dobronski, Hill, McNutt, Rocca, Jaye, Porreca, Stille, McManus, Gnodtke, Oxender, Fitzgerald, DeLange, Goschka, Bandstra, Allen, Byrum, Baade, Bender, Hammerstrom, Bobier, Crissman, Gernaat, Horton, McBryde, Griffin, Gilmer, Harder, Sikkema, Kukuk, Lowe and Rhead and referred to the Committee on Business and Finance.

A bill to amend Act No. 188 of the Public Acts of 1899,  
entitled

"An act to provide for the taxation of inheritances, transfers of property by will, transfer of property by the intestate laws of this state or transfers of property by deed, grant, bargain, sale or gift made in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death,"

as amended, being sections 205.201 to 205.222 of the Michigan Compiled Laws, by adding sections 23, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, and 41.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Section 1. Act No. 188 of the Public Acts of 1899, as  
2 amended, being sections 205.201 to 205.222 of the Michigan  
3 Compiled Laws, is amended by adding sections 23, 31, 32, 33, 34,  
4 35, 36, 37, 38, 39, 40, and 41 are added to read as follows:

1        SEC. 23. NOTWITHSTANDING ANY OTHER PROVISIONS OF THIS ACT,  
2 THE FOLLOWING APPLY:

3        (A) SECTIONS 1, 1A, 2, 2A, 2C, 2D, 2E, 3, 4, 5, 6, 7, 8, 9A,  
4 11, 12, 13, 17, 18, AND 21 APPLY ONLY TO THE ESTATE OF A RESIDENT  
5 OR NONRESIDENT DECEDENT DYING BEFORE JANUARY 1, 1996.

6        (B) SECTIONS 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, AND 41  
7 APPLY ONLY TO THE ESTATE OF A RESIDENT OR NONRESIDENT DECEDENT  
8 DYING AFTER DECEMBER 31, 1995.

9        (C) SECTIONS 3A, 9, 9C, 9E, 9F, 9G, 10, 14, 15, 16, 19, AND  
10 20 APPLY TO ALL RESIDENT AND NONRESIDENT DECEDENTS.

11       SEC. 31. (1) A TAX IS IMPOSED UPON THE TRANSFER OF AN  
12 ESTATE OR ANY PART OF AN ESTATE OF A RESIDENT OR NONRESIDENT  
13 DECEDENT DYING AFTER DECEMBER 31, 1995, IF THE ESTATE IS SUBJECT  
14 TO THE FEDERAL ESTATE TAX IMPOSED BY THE INTERNAL REVENUE CODE.  
15 THE TAX IS EQUAL TO THE MAXIMUM TAX CREDIT FOR STATE DEATH TAXES  
16 ALLOWABLE TO THE ESTATE OF THE DECEDENT AGAINST THE FEDERAL  
17 ESTATE TAX IMPOSED FOR THE PORTION OF THE ESTATE LOCATED IN THIS  
18 STATE. FOR PURPOSES OF THIS SECTION, "ESTATE" MEANS THE PROPERTY  
19 INCLUDED IN THE GROSS ESTATE AS DEFINED BY THE INTERNAL REVENUE  
20 CODE FOR FEDERAL ESTATE TAX PURPOSES.

21       (2) A TAX IS IMPOSED UPON A GENERATION-SKIPPING TRANSFER OF  
22 AN ESTATE OR ANY PART OF AN ESTATE OF A RESIDENT OR NONRESIDENT  
23 DECEDENT DYING AFTER DECEMBER 31, 1995, IF THE TRANSFER IS  
24 SUBJECT TO THE TAX ON GENERATION-SKIPPING TRANSFERS IMPOSED BY  
25 THE INTERNAL REVENUE CODE. THE TAX IS EQUAL TO THE MAXIMUM  
26 AMOUNT OF CREDIT ALLOWED AGAINST THE FEDERAL GENERATION-SKIPPING

1 TAX FOR TAXES PAID TO A STATE WITH RESPECT TO ANY PROPERTY  
2 INCLUDED IN THE GENERATION-SKIPPING TRANSFER.

3 (3) FOR EACH ESTATE SUBJECT TO TAX UNDER THIS SECTION, THE  
4 PERSONAL REPRESENTATIVE OR ADMINISTRATOR OF THE ESTATE SHALL  
5 PRESENT A COPY OF THE FEDERAL ESTATE TAX RETURN TO THE DEPARTMENT  
6 OF TREASURY FOR VERIFICATION OF THE DETERMINATION OF INHERITANCE  
7 TAX UNDER THIS ACT. THE DEPARTMENT SHALL RETURN A DETERMINATION  
8 OF INHERITANCE TAX TO THE PERSONAL REPRESENTATIVE OR ADMINISTRA-  
9 TOR WHO SHALL FILE A COPY OF THE DETERMINATION OF INHERITANCE TAX  
10 WITH THE PROBATE JUDGE.

11 SEC. 32. (1) THE TERMS "DEATH TAX" AND "DEATH TAXES", AS  
12 USED IN SUBSECTIONS (2) TO (6), SHALL INCLUDE INHERITANCE, SUC-  
13 CSSION, TRANSFER, AND ESTATE TAXES AND ANY TAXES LEVIED AGAINST  
14 THE ESTATE OF A DECEDENT UPON THE OCCASION OF HIS OR HER DEATH.

15 (2) AT ANY TIME BEFORE THE EXPIRATION OF 18 MONTHS AFTER THE  
16 QUALIFICATION IN ANY PROBATE COURT IN THIS STATE OF ANY PERSONAL  
17 REPRESENTATIVE OF THE WILL OR ADMINISTRATOR OF THE ESTATE OF ANY  
18 NONRESIDENT DECEDENT, THE PERSONAL REPRESENTATIVE OR ADMINISTRA-  
19 TOR SHALL FILE WITH THE COURT PROOF THAT ALL DEATH TAXES,  
20 TOGETHER WITH INTEREST OR PENALTIES ON THE TAXES, THAT ARE DUE TO  
21 THE STATE OF DOMICILE OF THE DECEDENT, OR TO ANY POLITICAL SUBDI-  
22 VISION OF THAT STATE, HAVE BEEN PAID OR SECURED, OR THAT NO  
23 TAXES, INTEREST, OR PENALTIES ARE DUE, AS THE CASE MAY BE, UNLESS  
24 IT APPEARS THAT LETTERS TESTAMENTARY OR OF ADMINISTRATION HAVE  
25 BEEN ISSUED ON THE ESTATE OF THE DECEDENT IN THE STATE OF HIS OR  
26 HER DOMICILE. IN SUBSECTIONS (3) TO (6), THE STATE OF DOMICILE  
27 SHALL BE CALLED THE DOMICILIARY STATE.

1 (3) THE PROOF REQUIRED BY SUBSECTION (2) MAY BE IN THE FORM  
2 OF A CERTIFICATE ISSUED BY THE OFFICIAL OR BODY CHARGED WITH THE  
3 ADMINISTRATION OF THE DEATH TAX LAWS OF THE DOMICILIARY STATE.  
4 IF THE PROOF HAS NOT BEEN FILED WITHIN THE TIME LIMIT IN SUBSEC-  
5 TION (2), AND IF WITHIN THAT TIME IT DOES NOT APPEAR THAT LETTERS  
6 TESTAMENTARY OR OF ADMINISTRATION HAVE BEEN ISSUED IN THE DOMI-  
7 CILIARY STATE, THE REGISTER OF PROBATE, UPON THE EXPIRATION OF  
8 THAT TIME, SHALL IMMEDIATELY NOTIFY BY MAIL THE OFFICIAL OR BODY  
9 OF THE DOMICILIARY STATE CHARGED WITH THE ADMINISTRATION OF THE  
10 DEATH TAX LAWS CONCERNING THE ESTATE. THE NOTICE SHALL INCLUDE  
11 THE NAME, DATE OF DEATH, AND LAST DOMICILE OF THE DECEDENT; THE  
12 NAME AND ADDRESS OF EACH PERSONAL REPRESENTATIVE OR ADMINISTRA-  
13 TOR; A SUMMARY OF THE VALUES OF THE REAL PROPERTY, TANGIBLE PER-  
14 SONAL PROPERTY, AND INTANGIBLE PROPERTY, WHEREVER SITUATED,  
15 BELONGING TO THE DECEDENT AT THE TIME OF HIS OR HER DEATH; AND  
16 THE FACT THAT THE PERSONAL REPRESENTATIVE OR ADMINISTRATOR HAS  
17 NOT FILED THE PROOF REQUIRED IN SUBSECTION (2). THE REGISTER  
18 SHALL ATTACH TO THE NOTICE A PLAIN COPY OF THE WILL AND CODICILS  
19 OF THE DECEDENT IF HE OR SHE DIED TESTATE, OR, IF HE OR SHE DIED  
20 INTESTATE, A LIST OF THE HEIRS AND NEXT OF KIN KNOWN TO THE  
21 REGISTER. WITHIN 60 DAYS AFTER THE MAILING OF THE NOTICE, THE  
22 OFFICIAL OR BODY CHARGED WITH THE ADMINISTRATION OF THE DEATH TAX  
23 LAWS OF THE DOMICILIARY STATE MAY FILE WITH THE PROBATE COURT IN  
24 THIS STATE A PETITION FOR AN ACCOUNTING OF THE ESTATE, AND THE  
25 OFFICIAL OR BODY OF THE DOMICILIARY STATE SHALL, FOR THE PURPOSES  
26 OF THIS SECTION, BE A PARTY INTERESTED FOR THE PURPOSE OF  
27 PETITIONING THE PROBATE COURT FOR AN ACCOUNTING. IF THE PETITION

1 IS FILED WITHIN 60 DAYS, THE PROBATE COURT SHALL ORDER AN  
2 ACCOUNTING. WHEN THE ACCOUNTING IS FILED AND APPROVED, THE PRO-  
3 BATE COURT SHALL ORDER EITHER THE PAYMENT OF THE TAX FOUND TO BE  
4 DUE TO THE DOMICILIARY STATE OR SUBDIVISION OF THE DOMICILIARY  
5 STATE OR THE REMISSION TO A FIDUCIARY APPOINTED OR TO BE  
6 APPOINTED BY THE PROBATE COURT, OR OTHER COURT CHARGED WITH THE  
7 ADMINISTRATION OF ESTATES OF DECEDENTS, OF THE DOMICILIARY STATE,  
8 OF THE BALANCE OF THE INTANGIBLE PERSONALTY AFTER THE PAYMENT OF  
9 CREDITORS AND EXPENSES OF ADMINISTRATION IN THIS STATE.

10 (4) A FINAL ACCOUNT OF A PERSONAL REPRESENTATIVE OR ADMINIS-  
11 TRATOR OF A NONRESIDENT DECEDENT SHALL NOT BE ALLOWED UNLESS 1 OF  
12 THE FOLLOWING OCCURS:

13 (A) PROOF HAS BEEN FILED AS REQUIRED BY SUBSECTION (2).

14 (B) NOTICE UNDER SUBSECTION (3) HAS BEEN GIVEN TO THE OFFI-  
15 CIAL OR BODY CHARGED WITH THE ADMINISTRATION OF THE DEATH TAX  
16 LAWS OF THE DOMICILIARY STATE, AND THE OFFICIAL OR BODY HAS NOT  
17 PETITIONED FOR AN ACCOUNTING WITHIN 60 DAYS AFTER THE MAILING OF  
18 THE NOTICE.

19 (C) AN ACCOUNTING HAS BEEN MADE UNDER SUBSECTION (3), AN  
20 ORDER HAS BEEN MADE UPON THE ACCOUNTING, AND IT APPEARS THAT THE  
21 PERSONAL REPRESENTATIVE OR ADMINISTRATOR HAS PAID THE SUMS AND  
22 REMITTED SECURITIES, IF ANY, AS HE OR SHE WAS REQUIRED TO PAY OR  
23 REMIT BY THE ORDER.

24 (D) IT APPEARS THAT LETTERS TESTAMENTARY OR OF ADMINISTRA-  
25 TION HAVE BEEN ISSUED BY THE DOMICILIARY STATE AND THAT NOTICE  
26 HAS NOT BEEN GIVEN UNDER SUBSECTION (3).

1 (5) SUBSECTIONS (1) TO (4) SHALL APPLY TO THE ESTATE OF A  
2 NONRESIDENT DECEDENT ONLY IF THE LAWS OF THE DOMICILIARY STATE  
3 CONTAIN A PROVISION OF ANY NATURE GIVING THIS STATE REASONABLE  
4 ASSURANCE, AS FINALLY DETERMINED BY THE AUDITOR GENERAL, OF THE  
5 COLLECTION OF ITS DEATH TAXES, INTEREST, AND PENALTIES FROM THE  
6 ESTATES OF DECEDENTS DYING DOMICILED IN THIS STATE, WHEN ESTATES  
7 ARE ADMINISTERED IN WHOLE OR IN PART BY A PROBATE COURT OR OTHER  
8 COURT CHARGED WITH THE ADMINISTRATION OF ESTATES OF DECEDENTS IN  
9 THE OTHER STATE.

10 (6) THE PROVISIONS OF SUBSECTIONS (1) TO (5) SHALL BE LIBER-  
11 ALLY CONSTRUED IN ORDER TO ENSURE THAT THE DOMICILIARY STATE OF  
12 ANY NONRESIDENT DECEDENT WHOSE ESTATE IS ADMINISTERED IN THIS  
13 STATE SHALL RECEIVE ANY DEATH TAXES, TOGETHER WITH INTEREST AND  
14 PENALTIES, DUE TO IT FROM THE ESTATE OF THE DECEDENT.

15 SEC. 33. (1) THE TAX AND THE INTEREST ON THE TAX PROVIDED  
16 FOR IN THIS ACT ARE A LIEN UPON THE PROPERTY TRANSFERRED UNTIL  
17 PAID. THE PERSON TO WHOM THE PROPERTY IS TRANSFERRED AND THE  
18 ADMINISTRATOR, PERSONAL REPRESENTATIVE, OR TRUSTEE OF EVERY  
19 ESTATE TRANSFERRED ARE PERSONALLY LIABLE FOR THE TAX UNTIL ITS  
20 PAYMENT. THE TAX SHALL BE PAID TO THE TREASURER OF THE COUNTY IN  
21 WHICH THE PROBATE COURT HAS JURISDICTION. THE COUNTY TREASURER  
22 SHALL MAKE OUT RECEIPTS IN DUPLICATE, UPON FORMS PRESCRIBED BY  
23 THE REVENUE COMMISSIONER, AND IMMEDIATELY SEND THE RECEIPTS TO  
24 THE REVENUE COMMISSIONER, TOGETHER WITH THE AMOUNT RECEIVED IN  
25 FUNDS BY LAW RECEIVABLE AT THE STATE TREASURY. THE REVENUE COM-  
26 MISSIONER SHALL THEN CHARGE THE TREASURER RECEIVING THE TAX WITH  
27 THE AMOUNT OF THE TAX PAID AND CREDIT THE TREASURER WITH THE

1 PAYMENT OF THE TAX TO THE STATE TREASURER. IF THE DETERMINATION  
2 OF THE TAX AND RECEIPT ARE BELIEVED TO BE IN ACCORDANCE WITH LAW,  
3 THE REVENUE COMMISSIONER SHALL SEAL THE RECEIPTS WITH THE SEAL OF  
4 THE OFFICE AND COUNTERSIGN THE SAME AND RETURN 1 OF THEM TO THE  
5 COUNTY TREASURER WHO SHALL FILE AND PRESERVE IT IN HIS OR HER  
6 OFFICE AND IMMEDIATELY SEND THE OTHER RECEIPT TO THE JUDGE OF  
7 PROBATE WHO SHALL FILE AND PRESERVE IT IN THAT OFFICE. THE  
8 RECEIPT IS A VOUCHER IN SETTLEMENT OF THE ACCOUNTS OF THE PER-  
9 SONAL REPRESENTATIVE, ADMINISTRATOR, OR TRUSTEE OF THE ESTATE  
10 UPON WHICH THE TAX IS PAID. AT THE SAME TIME, THE REVENUE COM-  
11 MISSIONER SHALL SEND TO THE COUNTY TREASURER THE STATE  
12 TREASURER'S RECEIPT, COUNTERSIGNED AS REQUIRED BY LAW, SHOWING  
13 PAYMENT OF THE TAX. THE SEALING AND COUNTERSIGNING OF THE  
14 RECEIPTS DOES NOT PREJUDICE THE RIGHT OF THE STATE TO A REVIEW OF  
15 THE DETERMINATION FIXING THE TAX. A PERSONAL REPRESENTATIVE,  
16 ADMINISTRATOR, OR TRUSTEE OF AN ESTATE, IN SETTLEMENT OF WHICH A  
17 TAX IS DUE UNDER THIS ACT, SHALL NOT BE DISCHARGED AND THE ESTATE  
18 OR TRUST CLOSED BY AN ORDER OF THE COURT UNLESS THERE IS PRODUCED  
19 A RECEIPT SIGNED BY THE COUNTY TREASURER AND SEALED AND COUNTER-  
20 SIGNED BY THE REVENUE COMMISSIONER OR A COPY OF THE RECEIPT, CER-  
21 TIFIED BY THE COUNTY TREASURER. WHEN THE TAX IS PAID TO THE  
22 COUNTY TREASURER, THE COUNTY TREASURER, IN ADDITION TO THE DUPLI-  
23 CATE RECEIPTS REQUIRED TO BE ISSUED, SHALL GIVE THE PERSONAL REP-  
24 RESENTATIVE, ADMINISTRATOR, TRUSTEE, OR OTHER PERSON PAYING THE  
25 TAX A SIMPLE RECEIPT FOR THE AMOUNT RECEIVED.

26 (2) A PROCEEDING TO ENFORCE A LIEN AGAINST ANY PROPERTY  
27 UNDER THIS ACT SHALL BE INSTITUTED BY INFORMATION, IN THE NAME OF

1 THE PEOPLE OF THIS STATE, ADDRESSED TO THE CIRCUIT COURT FOR THE  
2 COUNTY IN WHICH THE PROPERTY IS SITUATED. IT SHALL BE SIGNED BY  
3 THE ATTORNEY GENERAL AND NEED NOT BE OTHERWISE VERIFIED. A  
4 PERSON OWNING THE PROPERTY OR AN INTEREST IN THE PROPERTY AS  
5 SHOWN BY THE RECORD IN THE OFFICE OF THE REGISTER OF DEEDS OR BY  
6 THE RECORDS OF THE PROBATE COURT, AT THE TIME OF THE COMMENCEMENT  
7 OF THE PROCEEDINGS, SHALL BE MADE A PARTY TO THE ACTION. ALL  
8 OTHER PERSONS HAVING A RIGHT OR INTEREST IN THE PROPERTY MAY MAKE  
9 THEMSELVES PARTIES TO THE PROCEEDING ON MOTION TO THE COURT AND  
10 NOTICE TO COMPLAINANT, AND MAY FILE THEIR INTERVENING OR  
11 CROSS-CLAIMS, OR ANSWERS CLAIMING THE BENEFIT OF CROSS-CLAIMS,  
12 AND NOTICES OF LIS PENDENS IN THE ACTION. INTERVENING OR  
13 CROSS-CLAIMS SHALL BE MADE ON OATH.

14 (3) THE INFORMATION SHALL SHOW THE NAME OF THE DECEASED; THE  
15 DATE OF DEATH; THE PLACE OF RESIDENCE AT THE TIME OF DEATH; THE  
16 COUNTY IN WHICH THE ESTATE WAS PROBATED; THE DESCRIPTION OF THE  
17 PROPERTY TRANSFERRED, WHETHER BY WILL OR UNDER THE INTESTATE  
18 LAWS, AND AGAINST WHICH THE LIEN EXISTS; THE NAME OF THE PERSON  
19 OR PERSONS TO WHOM IT WAS TRANSFERRED; THE AMOUNT OF TAXES DETER-  
20 MINED BY THE PROBATE COURT UPON THE TRANSFER; THE DATE OF THE  
21 DETERMINATION; AND WHETHER THE PROPERTY IS OWNED BY THE PERSON OR  
22 PERSONS TO WHOM IT WAS TRANSFERRED BY WILL, UNDER THE INTESTATE  
23 LAWS, OR BY A SUBSEQUENT PURCHASER, NAMING THAT PURCHASER. THE  
24 INFORMATION SHALL ALSO SHOW THAT THE TAXES DETERMINED UPON THE  
25 TRANSFER OF THE PROPERTY HAVE NOT BEEN PAID AND THE AMOUNT OF  
26 INTEREST DUE UPON THE DATE OF THE FILING OF THE INFORMATION. IF  
27 THE PROPERTY UPON WHICH THE LIEN EXISTS IS OWNED BY THE PERSON OR



1 PERSONS TO WHOM IT WAS TRANSFERRED BY WILL OR UNDER THE INTESTATE  
2 LAWS, THE PETITION FOR RELIEF SHALL BE THAT THE COURT DETERMINE  
3 THE AMOUNT DUE; THAT THE DEFENDANT PAY TO THE COUNTY TREASURER OF  
4 THE COUNTY IN WHICH THE ESTATE WAS PROBATED, FOR AND IN BEHALF OF  
5 THIS STATE, WHATEVER SUM APPEARS TO BE DUE, TOGETHER WITH THE  
6 COSTS OF THE PROCEEDING; AND THAT IN DEFAULT OF THAT PAYMENT THE  
7 PROPERTY UPON WHICH THE LIEN EXISTS MAY BE SOLD IN THE MANNER  
8 PROVIDED IN THIS ACT TO SATISFY THE TAXES, INTEREST, AND COSTS.  
9 IF THE PROPERTY UPON WHICH THE LIEN EXISTS IS OWNED BY A SUBSE-  
10 QUENT PURCHASER, THE PETITION FOR RELIEF SHALL BE THAT THE COURT  
11 DETERMINE THE AMOUNT DUE AND THAT THE PROPERTY UPON WHICH THE  
12 LIEN EXISTS MAY BE SOLD IN THE MANNER PROVIDED IN THIS ACT TO  
13 SATISFY THE TAXES, INTEREST, AND COSTS OF THE PROCEEDING. THE  
14 INFORMATION MAY CONTAIN OTHER AND FURTHER ALLEGATIONS AND PETI-  
15 TIONS CONSIDERED MATERIAL AND PERMITTED BY THE RULES AND PRACTICE  
16 OF THE COURT.

17 (4) A CERTIFIED COPY OF THE ORDER OF DETERMINATION OF THE  
18 INHERITANCE TAX FOR WHICH THE LIEN EXISTS, CERTIFIED BY EITHER  
19 THE JUDGE OR REGISTER OF PROBATE OF THE COURT THAT DETERMINED THE  
20 TAX OR BY THE REVENUE COMMISSIONER, MAY BE ATTACHED TO THE  
21 INFORMATION. WHEN ATTACHED, THE COPY IS CONSIDERED A PART OF THE  
22 INFORMATION AND IS PRIMA FACIE EVIDENCE OF THE DETERMINATION OF  
23 THE INHERITANCE TAX AND THE ACCRUING OF THE LIEN AGAINST THE  
24 PROPERTY. A CERTIFICATE OF THE REVENUE COMMISSIONER STATING THAT  
25 THE INHERITANCE TAX, OR ANY PART OF THE TAX DETERMINED UPON THE  
26 TRANSFER OF THE PROPERTY UPON WHICH THE LIEN EXISTS, HAS NOT BEEN  
27 PAID MAY BE ATTACHED TO THE INFORMATION. WHEN ATTACHED, THE

1 CERTIFICATE IS CONSIDERED A PART OF THE INFORMATION AND IS PRIMA  
2 FACIE EVIDENCE OF THE NONPAYMENT OF THE AMOUNT OF THE TAX AND  
3 INTEREST SHOWN TO BE UNPAID BY THE CERTIFICATE.

4 (5) IF AN INFANT OR OTHERWISE LEGALLY INCOMPETENT PERSON HAS  
5 AN INTEREST IN THE PROPERTY UPON WHICH THE LIEN EXISTS, SERVICE  
6 OF PROCESS SHALL BE MADE UPON THAT PERSON IN THE SAME MANNER AND  
7 WITH THE SAME EFFECT AS UPON PERSONS NOT UNDER A DISABILITY,  
8 WHETHER THE INFANT OR OTHERWISE LEGALLY INCOMPETENT PERSON IS  
9 WITHIN OR WITHOUT THE JURISDICTION.

10 (6) AFTER THE ISSUING AND SERVICE OF PROCESS AGAINST THE  
11 INFANT OR OTHERWISE LEGALLY INCOMPETENT PERSON, A GUARDIAN AD  
12 LITEM MAY BE APPOINTED FOR THE INFANT OR OTHERWISE INCOMPETENT  
13 PERSON BY THE COURT UPON MOTION OF THE ATTORNEY GENERAL, OR THE  
14 GUARDIAN AD LITEM MAY BE APPOINTED BY THE COURT UPON THE REQUEST  
15 OF THE INFANT, AND FOR AN OTHERWISE LEGALLY INCOMPETENT PERSON,  
16 AT THE REQUEST OF THE PERSON'S GENERAL GUARDIAN.

17 (7) AT THE HEARING OF THE CAUSE OF ACTION, IF IT APPEARS  
18 THAT THE INHERITANCE TAXES OR INTEREST, OR BOTH, UPON THE TRANS-  
19 FER OF THE PROPERTY UPON WHICH THE LIEN EXISTS HAVE NOT BEEN  
20 PAID, THE COURT SHALL ORDER THAT THE AMOUNT OF TAXES AND INTEREST  
21 ON THE TAXES DUE, TOGETHER WITH COSTS DETERMINED BY THE COURT, BE  
22 PAID BY THE PERSON OR PERSONS OWNING THE PROPERTY OR ANY INTEREST  
23 IN THE PROPERTY WITHIN 3 MONTHS AFTER THE ENTRY OF THE ORDER AND  
24 THAT, IN DEFAULT OF PAYMENT, THE PROPERTY UPON WHICH THE LIEN  
25 EXISTS BE SOLD TO SATISFY THE TAXES, INTEREST, AND COSTS. IF IT  
26 APPEARS THAT THE PERSON OR PERSONS TO WHOM THE PROPERTY WAS  
27 TRANSFERRED BY WILL OR UNDER THE INTESTATE LAWS HAVE PARTED WITH

1 THEIR INTEREST BEFORE THE INSTITUTION OF THE PROCEEDINGS PROVIDED  
2 FOR IN THIS SECTION AND THAT THE PROPERTY IS OWNED BY A SUBSE-  
3 QUENT PURCHASER, THE COURT SHALL ORDER THAT THE PROPERTY BE SOLD  
4 TO SATISFY THE TAXES, INTEREST, AND COSTS, UNLESS THE OWNER SAT-  
5 ISFIES THE TAXES, INTEREST, AND COSTS WITHIN 3 MONTHS AFTER THE  
6 ENTRY OF THE ORDER. HOWEVER, IF IT APPEARS THAT 2 OR MORE PIECES  
7 OR PARCELS OF LAND WERE TRANSFERRED BY WILL OR UNDER THE INTES-  
8 TATE LAWS TO 1 PERSON, THAT THE PERSON, BEFORE THE INSTITUTION OF  
9 THE PROCEEDINGS PROVIDED FOR IN THIS SECTION, HAS PARTED WITH ANY  
10 OR ALL OF THE PIECES OR PARCELS OF LAND, THAT THE COURT CAN  
11 ASCERTAIN FROM THE ORDER OF DETERMINATION THE AMOUNT OF INHERI-  
12 TANCE TAX DETERMINED UPON THE TRANSFER OF EACH PIECE OR PARCEL,  
13 AND THAT THE LIEN AGAINST ALL OF THE PIECES OR PARCELS IS BEING  
14 FORECLOSED IN 1 PROCEEDING, THE COURT MAY ORDER THE SALE OF THAT  
15 PIECE OR PARCEL TO SATISFY THE AMOUNT OF TAX DETERMINED UPON THE  
16 TRANSFER OF THAT PIECE OR PARCEL, TOGETHER WITH THE INTEREST ON  
17 THE TAX AND PRO RATA COSTS OF THE PROCEEDING. A PIECE OR PARCEL  
18 OF PROPERTY SHALL NOT BE SOLD TO SATISFY TAXES, INTEREST, AND  
19 COSTS WITHIN 3 MONTHS AFTER THE ENTRY OF THE ORDER. IF THE  
20 PERSON OR PERSONS OWNING THE PROPERTY OR AN INTEREST IN THE PROP-  
21 ERTY, OR THE PERSON'S HEIRS, PERSONAL REPRESENTATIVES, ADMINIS-  
22 TRATORS, OR A PERSON LAWFULLY CLAIMING FROM OR UNDER HIM, HER, OR  
23 THEM, WITHIN 6 MONTHS AFTER THE TIME OF THE SALE REDEEMS THE  
24 ENTIRE PREMISES SOLD BY PAYING TO THE REGISTER OF DEEDS IN WHOSE  
25 OFFICE THE DEED IS DEPOSITED, AS PROVIDED BY SUBSECTION (11), FOR  
26 THE BENEFIT OF THE PURCHASER, OR THE PURCHASER'S PERSONAL  
27 REPRESENTATIVES, ADMINISTRATORS, OR ASSIGNS, THE SUM THAT WAS BID

1 AT THE TIME OF SALE, WITH INTEREST, AT THE RATE OF 6%, TOGETHER  
2 WITH THE SUM OF \$1.00 AS A FEE FOR THE CARE AND CUSTODY OF THE  
3 REDEMPTION MONEY AND THE FEE PAID BY THE PURCHASER FOR RECORDING  
4 HIS OR HER DEED, THEN THE DEED SHALL BE VOID AND OF NO EFFECT.  
5 HOWEVER, IF A DISTINCT LOT OR PARCEL SEPARATELY SOLD IS REDEEMED  
6 LEAVING A PORTION OF THE PREMISES UNREDEEMED, THEN THE DEED SHALL  
7 BE INOPERATIVE MERELY TO THE PARCEL OR PARCELS REDEEMED AND TO  
8 THOSE PORTIONS NOT REDEEMED SHALL REMAIN VALID AND OF FULL  
9 EFFECT.

10 (8) IF IT APPEARS TO THE COURT AFTER THE EXPIRATION OF 3  
11 MONTHS FROM THE DATE OF ENTRY OF THE ORDER FROM A CERTIFICATE OF  
12 THE COUNTY TREASURER TO WHOM THE TAXES, INTEREST, AND COSTS WERE  
13 TO BE PAID, ATTACHED TO A PETITION OF THE ATTORNEY GENERAL FOR AN  
14 ORDER OF SALE OF THE PROPERTY, THAT THE SAME HAVE NOT BEEN PAID,  
15 THE COURT SHALL ENTER AN ORDER DIRECTING A PERSON DULY AUTHORIZED  
16 TO SELL THE PROPERTY. THE SALE SHALL BE AT PUBLIC AUCTION  
17 BETWEEN THE HOURS OF 9 A.M. AND 6 P.M. AT THE COURTHOUSE OR AT  
18 ANOTHER PLACE AS THE COURT DIRECTS, WITHIN 60 DAYS AFTER THE DATE  
19 OF THE ORDER AND ON THE DATE SPECIFIED ON THE ORDER. THE COURT,  
20 IF NECESSARY, BY FURTHER ORDER MAY ADJOURN THE SALE FROM TIME TO  
21 TIME. IF BIDS ARE NOT RECEIVED EQUAL TO THE AMOUNT OF TAXES,  
22 INTEREST, AND COSTS, THE PERSON AUTHORIZED TO MAKE THE SALE MAY  
23 ADJOURN THE SALE FROM TIME TO TIME, BUT THE SALE SHALL NOT BE  
24 ADJOURNED FOR MORE THAN 60 DAYS AT ANY 1 TIME.

25 (9) UPON RECEIPT OF A CERTIFIED COPY OF THE ORDER OF SALE,  
26 THE PERSON DULY AUTHORIZED BY THE ORDER OF THE COURT TO CONDUCT  
27 THE SALE SHALL PUBLISH THE SALE IN A NEWSPAPER PRINTED IN THE

1 COUNTY, OR ANOTHER PAPER AS THE COURT MAY DIRECT, ONCE IN EACH  
2 WEEK FOR 3 WEEKS IN SUCCESSION. IF THE SALE IS ADJOURNED BY  
3 ORDER OF THE COURT, OR THE PERSON DULY AUTHORIZED BY THE ORDER OF  
4 THE COURT TO CONDUCT THE SALE, THE SAME PUBLICATION SHALL BE HAD  
5 OF THE ORDER OR NOTICE ADJOURNING THE SALE AS IS PROVIDED IN THIS  
6 SECTION FOR PUBLISHING THE ORDER OF SALE. PROOF OF PUBLICATION  
7 SHALL BE FILED WITH THE COURT BEFORE THE SALE.

8 (10) THE PERSON AUTHORIZED TO MAKE THE SALE SHALL MAKE AND  
9 FILE A REPORT OF THE SALE. THE REPORT SHALL BE ENTITLED IN THE  
10 COURT AND CAUSE, AND SHALL BE CERTIFIED AND FILED WITH THE  
11 COURT.

12 (11) DEEDS SHALL BE EXECUTED BY THE PERSON MAKING THE SALE,  
13 SPECIFYING THE NAMES OF THE PARTIES IN THE ACTION, THE DATE OF  
14 THE DETERMINATION OF THE INHERITANCE TAX, THE COUNTY IN WHICH THE  
15 ESTATE WAS PROBATED, A DESCRIPTION OF THE PROPERTY, AND THE  
16 AMOUNT FOR WHICH EACH PARCEL OF LAND DESCRIBED WAS SOLD. THE  
17 PERSON MAKING THE SALE SHALL ENDORSE UPON EACH DEED WHEN THE DEED  
18 BECOMES OPERATIVE, IF THE PREMISES ARE NOT REDEEMED ACCORDING TO  
19 LAW. THE DEED OR DEEDS, AS SOON AS PRACTICABLE AND WITHIN 20  
20 DAYS AFTER THE SALE, SHALL BE DEPOSITED WITH THE REGISTER OF  
21 DEEDS OF THE COUNTY IN WHICH THE LAND DESCRIBED IS SITUATED. THE  
22 REGISTER SHALL ENDORSE UPON THE DEED THE TIME THE DEED WAS  
23 RECEIVED, SHALL RECORD THE DEED AT LENGTH IN A BOOK TO BE PRO-  
24 VIDED FOR IN HIS OR HER OFFICE FOR THAT PURPOSE, AND SHALL INDEX  
25 THE DEED IN THE REGULAR INDEX OF DEEDS. THE FEES FOR RECORDING  
26 THE DEED SHALL BE PAID BY THE PURCHASER AND BE INCLUDED AMONG THE  
27 OTHER COSTS AND EXPENSES. IF THE PREMISES OR A PARCEL OF THE

1 PREMISES IS REDEEMED, THE REGISTER OF DEEDS SHALL WRITE ON THE  
2 FACE OF THE RECORD THE WORD "REDEEMED", STATING AT WHAT DATE THE  
3 ENTRY IS MADE AND SIGNING THE ENTRY WITH HIS OR HER OFFICIAL  
4 SIGNATURE. UNLESS THE PREMISES DESCRIBED IN THE DEED, OR A  
5 PARCEL OF THE PREMISES, IS REDEEMED WITHIN THE TIME LIMIT FOR  
6 REDEMPTION AS PROVIDED IN THIS SECTION, THE DEED AS TO ALL PAR-  
7 CELS NOT REDEEMED SHALL BECOME OPERATIVE AND SHALL VEST IN THE  
8 GRANTEE NAMED IN THE DEED, OR THE GRANTEE'S HEIRS OR ASSIGNS, ALL  
9 THE RIGHT, TITLE, AND INTEREST THAT THE PERSON OR PERSONS  
10 RECEIVED EITHER FROM THE DECEASED BY REASON OF THE TRANSFER TO  
11 THEM BY WILL OR UNDER THE INTESTATE LAWS, OR AS SUBSEQUENT  
12 PURCHASERS.

13 (12) THE PROCEEDS OF EACH SALE PROVIDED FOR IN THIS SECTION  
14 SHALL BE PAID TO THE TREASURER OF THE COUNTY WHERE THE ESTATE WAS  
15 PROBATED, TO BE APPLIED TO THE DISCHARGE OF THE TAX, INTEREST,  
16 AND COSTS. IF THERE IS ANY SURPLUS AFTER THE TAX, INTEREST, AND  
17 COSTS ARE SATISFIED, IT SHALL BE BROUGHT INTO COURT FOR THE USE  
18 OF THE DEFENDANT, OR THE PERSON ENTITLED TO THE SURPLUS, SUBJECT  
19 TO THE ORDER OF THE COURT. THE REDEMPTION MONEY PAID TO THE REG-  
20 ISTER OF DEEDS SHALL BE PAID TO THE PERSONS ENTITLED TO THE MONEY  
21 AS SOON AS PRACTICAL, AND IF THE STATE WAS THE PURCHASER, THE  
22 MONEY SHALL BE PAID TO THE TREASURER OF THE COUNTY WHERE THE  
23 ESTATE WAS PROBATED.

24 (13) UPON THE FILING OF THE INFORMATION, A FEE OF \$2.00  
25 SHALL BE PAID TO THE COURT FOR ALL REGISTER FEES AND CHARGES IN  
26 THE PROCEEDINGS. THE PERSON AUTHORIZED BY THE COURT TO MAKE THE  
27 SALE IS ENTITLED TO A FEE OF \$1.00 FOR ATTENDING AND ADJOURNING A

1 SALE; \$1.50 FOR ATTENDING AND MAKING A SALE; 10 CENTS PER MILE  
2 FOR MILEAGE, 1 WAY; 25 CENTS FOR EACH DEED NECESSARILY EXECUTED  
3 FOR REAL ESTATE SALES; AND \$1.00 FOR MAKING AND FILING A REPORT  
4 OF SALE. THE COST OF PUBLISHING ANY LEGAL NOTICES REQUIRED TO BE  
5 PUBLISHED SHALL BE AT THE RATE OF 70 CENTS PER FOLIO FOR THE  
6 FIRST INSERTION AND 35 CENTS PER FOLIO FOR EACH SUBSEQUENT  
7 INSERTION. THE FEES THAT ARE PROVIDED FOR IN THIS ACT SHALL BE  
8 ADDED BY THE PERSON DULY AUTHORIZED TO MAKE THE SALE TO THE TAX,  
9 INTEREST, AND COSTS AWARDED BY THE COURT AS CHARGES AGAINST THE  
10 LAND.

11 SEC. 34. (1) THE TAX IMPOSED BY THIS ACT ACCRUES AND IS DUE  
12 AND PAYABLE AT THE TIME REQUIRED FOR THE FILING OF THE FEDERAL  
13 ESTATE TAX RETURN. FOR FAILURE OR REFUSAL TO PAY THE TAX  
14 REQUIRED BY THIS ACT, INTEREST SHALL BE ADDED AT THE RATE OF 3/4  
15 OF 1% PER MONTH OR FRACTION OF A MONTH ON THE AMOUNT OF THE TAX  
16 FROM THE TIME THE TAX WAS ACCRUED UNTIL THE DATE OF PAYMENT.

17 (2) IF BY REASON OF CLAIMS MADE UPON THE ESTATE, NECESSARY  
18 LITIGATION, OR OTHER UNAVOIDABLE CAUSE OF DELAY, THE TAX CANNOT  
19 BE COMPLETELY DETERMINED AND PAID, A PARTIAL OR INTERIM PAYMENT  
20 TOGETHER WITH A REQUEST FOR EXTENSION SHALL BE MADE BEFORE THE  
21 DUE DATE, AND INTEREST AT THE RATE OF 3/4 OF 1% PER MONTH SHALL  
22 BE ADDED TO THE AMOUNT OF TAX UNPAID FOR THE PERIOD OF EXTENSION  
23 UNTIL THE TAX IS DETERMINED OR COULD BE DETERMINED UNTIL THE DATE  
24 OF THE PAYMENT.

25 (3) IF THE BALANCE OF THE TAX DUE REMAINS UNPAID FOR MORE  
26 THAN 30 DAYS, THERE SHALL BE ADDED INTEREST AT THE RATE OF 3/4 OF  
27 1% PER MONTH OR ANY FRACTION OF A MONTH ON THE AMOUNT OF THE

1 UNPAID BALANCE OF THE TAX FROM THE TIME THE TAX WAS DETERMINED OR  
2 COULD HAVE BEEN DETERMINED UNTIL THE DATE OF PAYMENT.

3 (4) FOR FAILURE OR REFUSAL TO FILE A RETURN OR REPORT  
4 REQUIRED BY THIS ACT WITHIN THE TIME SPECIFIED BY THIS ACT, THERE  
5 SHALL BE ADDED A PENALTY OF \$5.00 PER DAY FOR EACH DAY FOR EACH  
6 SEPARATE FAILURE OR REFUSAL. THE TOTAL PENALTY FOR EACH SEPARATE  
7 FAILURE OR REFUSAL SHALL NOT EXCEED \$200.00.

8 (5) IF A RETURN, REPORT, OR REMITTANCE IS FILED AFTER THE  
9 TIME SPECIFIED BY THIS ACT AND IT IS SHOWN TO THE SATISFACTION OF  
10 THE DEPARTMENT THAT THE FAILURE TO FILE WAS DUE TO REASONABLE  
11 CAUSE AND NOT TO WILLFUL NEGLECT, THE PENALTY MAY BE WAIVED.

12 SEC. 35. EXCEPT AS PROVIDED, A PERSONAL REPRESENTATIVE,  
13 ADMINISTRATOR, TRUSTEE, OR OTHER PERSON HAS FULL POWER TO SELL OR  
14 MORTGAGE AS MUCH OF THE PROPERTY OF THE DECEDENT AS NECESSARY TO  
15 ENABLE HIM OR HER TO PAY THE TAX IN THE SAME MANNER AS HE OR SHE  
16 IS ENTITLED BY LAW TO DO FOR THE PAYMENT OF THE DEBTS OF A DECE-  
17 DENT OR WARD. IF THE TRANSFER IS TO 2 OR MORE PERSONS IN COMMON,  
18 AND 1 OR MORE OF THEM HAVE PAID HIS OR HER PROPORTION OF THE TAX,  
19 THE PERSONAL REPRESENTATIVE, ADMINISTRATOR, TRUSTEE, OR OTHER  
20 PERSON SHALL SELL OR MORTGAGE ONLY THE INTEREST OF THE PERSONS TO  
21 WHOM THE PROPERTY WAS TRANSFERRED THAT HAVE NOT PAID THE TAX IN  
22 ORDER TO PAY THE TAX DUE UPON THAT INTEREST. AN ADMINISTRATOR,  
23 PERSONAL REPRESENTATIVE, TRUSTEE, OR OTHER PERSON HAVING IN  
24 CHARGE OR IN TRUST ANY LEGACY OR PROPERTY FOR DISTRIBUTION  
25 SUBJECT TO THE TAX SHALL DEDUCT THE TAX FROM THE LEGACY OR PROP-  
26 ERTY AND WITHIN 30 DAYS SHALL PAY THE LEGACY OR PROPERTY TO THE  
27 COUNTY TREASURER. IF THE LEGACY OR PROPERTY IS NOT MONEY, HE OR



1 SHE SHALL COLLECT THE TAX AS DETERMINED BY THE JUDGE OF PROBATE  
2 FROM THE PERSON ENTITLED TO THE LEGACY OR PROPERTY, UNLESS THE  
3 TAX HAS BEEN PAID TO THE COUNTY TREASURER. HE OR SHE SHALL NOT  
4 DELIVER OR BE COMPELLED TO DELIVER ANY SPECIFIC LEGACY OR PROP-  
5 ERTY SUBJECT TO TAX UNDER THIS ACT TO ANY PERSON UNTIL THE TAX  
6 ASSESSED ON IT HAS BEEN PAID TO HIM OR HER OR TO THE COUNTY  
7 TREASURER. IF ANY LEGACY IS CHARGED UPON OR PAYABLE OUT OF REAL  
8 PROPERTY AND IS TAXABLE UNDER THIS ACT, THE DEVISEE CHARGED WITH  
9 THE PAYMENT OF THE LEGACY SHALL DEDUCT THE TAX AND PAY IT TO THE  
10 COUNTY TREASURER OR THE ADMINISTRATOR, PERSONAL REPRESENTATIVE,  
11 OR TRUSTEE. PAYMENT OF THE TAX SHALL BE ENFORCED BY THE PERSONAL  
12 REPRESENTATIVE, ADMINISTRATOR, OR TRUSTEE, IN THE SAME MANNER AS  
13 PAYMENT OF THE LEGACY MIGHT BE ENFORCED, OR BY THE ATTORNEY GEN-  
14 ERAL OR PROSECUTING ATTORNEY BY THE APPROPRIATE LEGAL  
15 PROCEEDING. IF THE LEGACY IS GIVEN IN MONEY TO ANY PERSON FOR A  
16 LIMITED PERIOD, THE ADMINISTRATOR, PERSONAL REPRESENTATIVE,  
17 TRUSTEE, OR OTHER PERSON SHALL RETAIN THE TAX UPON THE WHOLE  
18 AMOUNT. IF THE LEGACY IS NOT IN MONEY, HE OR SHE SHALL MAKE AN  
19 APPLICATION TO THE COURT HAVING JURISDICTION OF AN ACCOUNTING BY  
20 HIM OR HER TO MAKE AN APPORTIONMENT OF THE SUM TO BE PAID BY THE  
21 LEGATEE AND FOR ANY FURTHER ORDER THAT IS NECESSARY.

22 SEC. 36. IF A DEBT IS ALLOWED AGAINST THE ESTATE OF A DECE-  
23 DENT AFTER THE PAYMENT OF ANY LEGACY OR DISTRIBUTIVE SHARE FROM  
24 WHICH A TAX HAS BEEN DEDUCTED OR UPON WHICH IT HAS BEEN PAID BY  
25 THE PERSON ENTITLED TO THE LEGACY OR DISTRIBUTIVE SHARE AND THE  
26 PERSON IS REQUIRED TO REFUND THE AMOUNT OF THE DEBT OR ANY PART  
27 OF THE DEBT, UPON THE ORDER OF THE COURT, AN EQUITABLE PROPORTION

1 OF THE TAX SHALL BE PAID TO HIM OR HER BY THE PERSONAL  
2 REPRESENTATIVE, ADMINISTRATOR, TRUSTEE, OR OTHER PERSON, IF THE  
3 TAX HAS NOT BEEN PAID TO THE COUNTY TREASURER. IF AN AMOUNT OF  
4 THE TAX HAS BEEN PAID ERRONEOUSLY INTO THE COUNTY TREASURY BY  
5 REASON OF THE ALLOWANCE OF DEBTS OR OTHERWISE, UPON SATISFACTORY  
6 PROOF OF THE ORDER OF THE PROPER COURT ALLOWING THE DEBTS OR OF  
7 THE REVERSAL, CORRECTION, OR ALTERATION OF THE ORDER FIXING THE  
8 TAX, THE STATE TREASURER MAY DRAW A WARRANT FOR THE ERRONEOUS  
9 PAYMENT, TO BE REFUNDED TO THE PERSONAL REPRESENTATIVE, ADMINIS-  
10 TRATOR, TRUSTEE, PERSON, OR PERSONS ENTITLED TO RECEIVE IT, AND  
11 CHARGE THE SAME TO THE FUND THAT RECEIVES CREDIT FROM THE PAYMENT  
12 OF TAXES UNDER THE PROVISIONS OF THIS ACT. ALL APPLICATIONS FOR  
13 THE REFUNDING OF ERRONEOUS TAX SHALL BE MADE WITHIN 6 MONTHS  
14 AFTER THE ALLOWANCE OF THE DEBTS OR THE REVERSAL, CORRECTION, OR  
15 ALTERATION OF THE ORDER.

16 SEC. 37. A SAFE AND COLLATERAL DEPOSIT COMPANY, TRUST COM-  
17 PANY, CORPORATION, BANK, OR OTHER INSTITUTION, OR PERSON HAVING  
18 IN POSSESSION OR CUSTODY, AT THE DATE OF DEATH OF A DECEDENT WHO  
19 WAS A NONRESIDENT OF THIS STATE, PROPERTY BELONGING TO THE NON-  
20 RESIDENT DECEDENT OR BELONGING TO THE NONRESIDENT DECEDENT AND 1  
21 OR MORE PERSONS, EXCEPT INTANGIBLE PERSONAL PROPERTY AND SECURI-  
22 TIES, DEPOSITS, OR OTHER ASSETS CONTAINED IN A SAFE DEPOSIT BOX  
23 OR COMPARTMENT, SHALL NOT MAKE DELIVERY OR SURRENDER POSSESSION  
24 OR CUSTODY OF THE PROPERTY TO THE FOREIGN PERSONAL REPRESENTATIVE  
25 OF THE NONRESIDENT DECEDENT OR TO JOINT OWNERS, UNLESS THE INDI-  
26 CATED OWNERSHIP OR REGISTERED TITLE DENOTES OWNERSHIP BY RIGHT OF  
27 SURVIVORSHIP OR ON AN ORDER OF THE PROBATE COURT AFTER THE TAX,

1 IF ANY IS DUE, ON THE PROPERTY IS PAID. IF ANY SECURITIES,  
2 DEPOSITS, OR OTHER ASSETS CONTAINED IN A SAFE DEPOSIT BOX OR COM-  
3 PARTMENT BECOME SUBJECT TO THE JURISDICTION OF A PROBATE COURT OF  
4 THIS STATE THROUGH REGULAR PROBATE PROCEEDINGS, A SAFE AND COL-  
5 LATERAL DEPOSIT COMPANY, TRUST COMPANY, CORPORATION, BANK, OR  
6 OTHER INSTITUTION, OR PERSON HAVING POSSESSION OR CUSTODY OF  
7 THOSE SECURITIES, DEPOSITS, OR OTHER ASSETS MAY DELIVER OR SUR-  
8 RENDER POSSESSION OR CUSTODY OF THOSE SECURITIES, DEPOSITS, OR  
9 OTHER ASSETS TO THE PERSONAL REPRESENTATIVE APPOINTED BY A PRO-  
10 BATE COURT OF THIS STATE WITHOUT BEING FURNISHED WITH A RECEIPT  
11 OR ORDER, IF NOTICE OF THE TIME AND PLACE OF THE INTENDED DELIV-  
12 ERY OR SURRENDER OF POSSESSION OR CUSTODY IS SERVED, EITHER PER-  
13 SONALLY OR BY REGISTERED MAIL, UPON THE DEPARTMENT OF TREASURY  
14 PURSUANT TO SECTION 9F. THE DUTIES OF THE SAFE AND COLLATERAL  
15 DEPOSIT COMPANY, TRUST COMPANY, CORPORATION, BANK, OR OTHER  
16 INSTITUTION, OR PERSON WITH RESPECT TO THOSE SECURITIES, DEPOS-  
17 ITS, OR OTHER ASSETS ARE THE SAME AS THOSE PERTAINING TO SECURI-  
18 TIES, DEPOSITS, OR OTHER ASSETS OF A RESIDENT DECEDENT AS PRO-  
19 VIDED IN SECTION 9.

20 SEC. 38. THE JUDGE OF PROBATE, UPON THE APPLICATION OF ANY  
21 INTERESTED PARTY, INCLUDING THE DEPARTMENT OF TREASURY AND COUNTY  
22 TREASURERS, OR UPON HIS OR HER OWN MOTION, MAY APPOINT A COMPE-  
23 TENT PERSON AS APPRAISER TO FIX THE CLEAR MARKET VALUE, AT THE  
24 TIME OF THE TRANSFER, OF PROPERTY THAT IS SUBJECT TO THE PAYMENT  
25 OF ANY TAX IMPOSED BY THIS ACT. THE APPRAISER SHALL BE REIM-  
26 BURED FOR NECESSARY TRAVELING AND OTHER EXPENSES AS DETERMINED  
27 BY THE JUDGE OF PROBATE.

1        SEC. 39. THE DEPARTMENT OF TREASURY MAY PRESCRIBE AND  
2 FURNISH TO THE JUDGE OF PROBATE A FORM OR FORMS CONTAINING DATA  
3 THAT ARE REQUIRED FOR PROPER DETERMINATION OF THE TAX.

4        SEC. 40. EACH JUDGE OF PROBATE SHALL ENTER AN ORDER INDI-  
5 CATING THE AMOUNT OF TAX DUE. WITHIN 3 DAYS AFTER THE ORDER IS  
6 ENTERED, THE JUDGE OF PROBATE SHALL MAKE CERTIFIED COPIES OF THE  
7 ORDER UPON FORMS FURNISHED BY THE DEPARTMENT OF TREASURY AND  
8 IMMEDIATELY DELIVER 1 TO THE COUNTY TREASURER AND 1 TO THE  
9 DEPARTMENT OF TREASURY. THE COUNTY TREASURER SHALL OBTAIN THE  
10 INFORMATION FOR MAKING A DUPLICATE RECEIPT REQUIRED BY  
11 SECTION 33, FROM THE CERTIFIED COPY. IF IN ANY CALENDAR QUARTER  
12 BEGINNING JANUARY, APRIL, JULY, OR OCTOBER 1 IN EACH YEAR, THERE  
13 HAS BEEN NO TAX DETERMINED, THE JUDGE OF PROBATE SHALL MAKE A  
14 REPORT TO THE DEPARTMENT OF TREASURY AFFIRMATIVELY SHOWING THIS  
15 FACT.

16        SEC. 41. AS USED IN THIS ACT:

17        (A) "ESTATE" OR "PROPERTY" MEANS THE PROPERTY OR INTEREST IN  
18 PROPERTY, INCLUDING BOTH REAL AND PERSONAL PROPERTY OR ANYTHING  
19 THAT MAY BE THE SUBJECT OF OWNERSHIP, OF THE DECEDENT SUBJECT TO  
20 THIS ACT.

21        (B) "TRANSFER" INCLUDES THE PASSING OF PROPERTY OR AN INTER-  
22 EST IN PROPERTY IN POSSESSION OR ENJOYMENT, PRESENT OR FUTURE, BY  
23 INHERITANCE, DESCENT, DEVISE, BEQUEST, GRANT, DEED, BARGAIN,  
24 SALE, OR GIFT.

25        (C) "COUNTY TREASURER" OR "PROSECUTING ATTORNEY" MEANS THE  
26 COUNTY TREASURER OR PROSECUTING ATTORNEY OF THE COUNTY HAVING  
27 JURISDICTION PURSUANT TO SECTION 10.