



HOUSE BILL No. 4998

August 31, 1993, Introduced by Rep. Bullard and referred to the Committee on Taxation.

A bill to amend section 1 of Act No. 144 of the Public Acts of 1963, entitled "Uniform estate tax apportionment act," being section 720.11 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 1 of Act No. 144 of the Public Acts of
2 1963, being section 720.11 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 1. As used in this act:

5 (a) "Estate" means the gross estate of a decedent as deter-
6 mined for the purpose of federal estate tax and the estate tax
7 payable to this state.

8 (b) "Person" means ~~any~~ AN individual, partnership,
9 association, joint stock company, corporation, government,

1 political subdivision, governmental agency, or local governmental
2 agency.

3 (c) "Person interested in the estate" means ~~any~~ A person
4 entitled to receive, or who has received, from a decedent or by
5 reason of the death of a decedent any property or interest
6 ~~therein~~ IN PROPERTY included in the decedent's estate. ~~It~~
7 PERSON INTERESTED IN THE ESTATE includes a personal representa-
8 tive, guardian, and trustee.

9 (d) "State" means any state, territory, or possession of the
10 United States, the District of Columbia, and the Commonwealth of
11 Puerto Rico.

12 (e) "Tax" means ~~the~~ ALL OF THE FOLLOWING INCLUDING INTER-
13 EST AND PENALTIES IMPOSED IN ADDITION TO THE TAX:

14 (i) THE federal estate tax. ~~and the~~

15 (ii) THE additional ~~inheritance~~ ESTATE tax provided by
16 section ~~2b~~ 2A(1) of THE MICHIGAN ESTATE TAX ACT, Act No. 188 of
17 the Public Acts of 1899, being section ~~205.202b~~ 205.202A of the
18 MICHIGAN Compiled Laws. ~~of 1948 and interest and penalties~~
19 ~~imposed in addition to the tax.~~

20 (iii) THE ESTATE TAX AS PROVIDED IN SECTION 32 OF THE
21 MICHIGAN ESTATE TAX ACT, ACT NO. 188 OF THE PUBLIC ACTS OF 1899,
22 BEING SECTION 205.232 OF THE MICHIGAN COMPILED LAWS.

23 (f) "Fiduciary" means executor, administrator of any
24 description, or trustee.