

**MICHIGAN ESTATE TAX ACT (EXCERPT)**  
**Act 188 of 1899**  
APPLICATION OF TAXES.

**205.220 Disposition of taxes levied and collected.**

Sec. 20.

The taxes levied and collected under this act shall be paid into the state treasury to the credit of the general fund, to be disbursed only by appropriation of the legislature.

**History:** 1899, Act 188, Eff. Sept. 23, 1899 ;-- CL 1915, 14543 ;-- CL 1929, 3692 ;-- CL 1948, 205.220 ;-- Am. 1975, Act 6, Imd. Eff. Mar. 25, 1975

**Compiler's Notes:** For applicability of section, see MCL 205.223(a).

**Popular Name:** Inheritance Tax