

MICHIGAN ESTATE TAX ACT (EXCERPT)
Act 188 of 1899

205.202c Amount received by surviving spouse pursuant to survivor benefit plan, annuity, retirement plan, or pension.

Sec. 2c.

An amount received by a surviving spouse as a result of the death of a decedent pursuant to a survivor benefit plan, an annuity, retirement plan, or pension shall not be subject to the tax imposed by this act.

History: Add. 1978, Act 357, Imd. Eff. July 20, 1978

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

Popular Name: Inheritance Tax