

**MICHIGAN ESTATE TAX ACT (EXCERPT)**  
**Act 188 of 1899**

**205.252 Disposition of taxes and fees.**

Sec. 52.

All taxes and fees levied and collected under this act shall be paid into the state treasury to the credit of the general fund.

**History:** Add. 1993, Act 54, Imd. Eff. June 3, 1993

**Popular Name:** Inheritance Tax