

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

**205.209a Delivering or surrendering possession or custody of property of nonresident decedent; waiver, receipt, or probate court order; notice; duties of institution or person.**

Sec. 9a. A safe and collateral deposit company, trust company, corporation, bank, or other institution, or person having in possession or custody, at the date of death of a decedent who was a nonresident of this state, any property, belonging to the nonresident decedent, or belonging to the nonresident decedent and 1 or more persons, except intangible personal property and except securities, deposits, or other assets contained in a safe deposit box or compartment shall not make delivery or surrender possession or custody thereof to the foreign personal representative of the nonresident decedent, or to joint owners except if the indicated ownership or registered title denotes ownership by right of survivorship, unless furnished with a waiver issued by the attorney general with respect thereto, or a receipt, or an order of the probate court as provided for in section 18. If any securities, deposits, or other assets contained in a safe deposit box or compartment become subject to the jurisdiction of a probate court of this state through regular probate proceedings, any safe and collateral deposit company, trust company, corporation, bank, or other institution, or person having possession or custody thereof may make delivery or surrender possession or custody thereof to the personal representative appointed by a probate court of this state, without being furnished with such waiver, receipt, or order, if notice of the time and place of such intended delivery or surrender of possession or custody is served, either personally or by registered mail, upon the department of treasury pursuant to section 9f. The duties of the safe and collateral deposit company, trust company, corporation, bank, or other institution, or person with respect thereto shall be the same as those pertaining to securities, deposits, or other assets of a resident decedent as provided in section 9.

**History:** Add. 1941, Act 235, Eff. Jan. 10, 1942;—CL 1948, 205.209a;—Am. 1962, Act 168, Eff. Mar. 28, 1963;—Am. 1982, Act 378, Eff. Mar. 30, 1983.

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

**Popular name:** Inheritance Tax