

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

**205.205 Sale of property of estate to pay tax; collection from devisee; legacy not delivered until tax paid; money legacy.**

Sec. 5.

Every executor, administrator, trustee or other person shall have full power to sell or mortgage so much of the property of the decedent as will enable him or her to pay such tax in the same manner as he or she might be entitled by law to do for the payment of the debts of a decedent or ward; except that in cases where the transfer is to 2 or more persons in common, and 1 or more of them shall have paid his or her proportion of such tax, such executor, administrator, trustee, or other person shall sell or mortgage only the interest of such of the persons to whom the property was transferred as have not paid the tax, to pay the tax due upon such share or shares. Any such administrator, executor, trustee or other person having in charge or in trust any legacy or property for distribution subject to such tax, shall deduct the tax therefrom; and within 30 days thereafter shall pay over the same to the state of Michigan as herein provided. If such legacy or property be not in money, he or she shall collect the tax thereon as determined by the judge of probate from the person entitled thereto, unless such tax has been paid to the state of Michigan. He or she shall not deliver or be compelled to deliver any specific legacy or property subject to tax under this act to any person until the tax assessed thereon has been paid to him or her or to the state of Michigan. If any such legacy shall be charged upon or payable out of real property and is taxable under this act, the devisee charged with the payment of such legacy shall deduct such tax therefrom and pay it to the state of Michigan or the administrator, executor or trustee. And the payment thereof shall be enforced by the executor, administrator or trustee, in the same manner as payment of the legacy might be enforced, or by the attorney general or prosecuting attorney by the appropriate legal proceeding. If such legacy shall be given in money to any such person for a limited period, the administrator, executor, trustee or other person shall retain the tax upon the whole amount, but if not in money, he or she shall make such application to the court having jurisdiction of an accounting by him or her, to make an apportionment, if the case require it, of the sum to be paid by such legatee and for such further order relative thereto as the case may require.

**History:** 1899, Act 188, Eff. Sept. 23, 1899 ;-- Am. 1903, Act 195, Imd. Eff. June 9, 1903 ;-- CL 1915, 14528 ;-- CL 1929, 3677 ;-- CL 1948, 205.205 ;-- Am. 1993, Act 54, Eff. Sept. 1, 1993

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

**Popular Name:** Inheritance Tax