

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

**205.245 Personal representative; rights and powers.**

Sec. 45.

Every personal representative has the same right and power to take possession of or sell, convey, and dispose of real estate as assets of the estate for the payment of the tax imposed by this act as the personal representative has for the payment of the debts of the decedent.

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

**Popular Name:** Inheritance Tax