

Report on Public Policy Position**Name of section:**

Probate & Estate Planning Section

Contact persons:

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Regarding:

[Federal House Resolution 436: Certain Estate Tax Relief Act of 2009](#): To amend the Internal Revenue Code of 1986 to repeal the new carryover basis rules in order to prevent tax increases and the imposition of compliance burdens on many more estates than would benefit from repeal, to retain the estate tax with a \$3,500,000 exemption, and for other purposes.

And other bills related to the Federal Estate Tax.

Date position was adopted:

June 6, 2009

Process used to take the ideological position:

Position adopted after discussion and vote at a scheduled meeting.

Number of members in the decision-making body:

23

Number who voted in favor and opposed to the position:

17 Voted for position

0 Voted against position

6 Did not vote

Position:

See below

Explanation of the position, including any recommended amendments:

The Probate and Estate Planning Section previously expressed support for Federal house Resolution 436.

However at the subsequent meeting it was:

RESOLVED: The Probate Section only supports House Resolution 436 to the extent it calls for the reinstatement of the State Death Tax Credit.

The motion passed by a vote of 17-0-0 with 6 excused absences and the Secretary was instructed to change the public policy position with the State Bar of Michigan.

The text of any legislation, court rule, or administrative regulation that is the subject of or referenced in this report.

[Federal House Resolution 436: Certain Estate Tax Relief Act of 2009:](#)