

**REAL ESTATE TRANSFER TAX (EXCERPT)**  
**Act 134 of 1966**

**207.507 Documentary stamps; purchase, methods of affixation, cancellation.**

Sec. 7. The tax imposed by this act shall be evidenced by the affixing of a documentary stamp or stamps to every instrument subject to the tax imposed by this act by the person making, executing, issuing or delivering such document. Documentary stamps shall be purchased only in the county in which the property is located. The stamps shall be affixed in such manner that their removal will require the continued application of steam or water, and the person using or affixing the stamps shall write or stamp thereon his initials and the date upon which the stamps are affixed or used so that the stamps may not again be used. The treasurer may prescribe such other method of cancellation as he deems expedient. The treasurer shall, if required by the state treasurer, utilize a tax meter machine which shall be provided by the county.

**History:** 1966, Act 134, Eff. Jan. 1968;—Am. 1967, Act 258, Imd. Eff. July 19, 1967;—Am. 1968, Act 327, Imd. Eff. July 3, 1968.