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## FEDERAL ESTATE TAX STATUS STILL UNCERTAIN



As *Hot Points* goes to press, there's still uncertainty over whether Congress will take action to reinstate the Federal Estate Tax for deaths occurring in 2010. You'll recall that, effective January 1, 2010, the tax was repealed for individuals dying during the year.

Under current law, the estate tax is scheduled to return in 2011, reverting to a \$1 million exemption and a maximum estate and gift tax rate of 55%.

While it's long been speculated that Congress would prevent the 2010 repeal from taking effect, that's not happened. In the meantime, it's uncertain how some estate planning documents which reference tax concepts such as the estate tax exemption amount and the marital deduction will be interpreted if a death should occur while there is no estate tax and, therefore, no such concepts in the law.

Stay on top of developments by visiting our website and clicking on "Alerts." In the meantime, it may be prudent to review your estate plan in light of this unusual situation.

### No Smoking—continued

#### HOW DOES THE NEW LAW AFFECT OTHER NO SMOKING ORDINANCES AND COLLECTIVE BARGAINING AGREEMENTS?

Many local governments had already passed their own ordinances restricting workplace smoking. To the extent a local ordinance is more restrictive than the new state law (for example, banning smoking within a specified distance from a workplace entrance), employers should ensure that they are in compliance with both Michigan and local law.

Michigan's new smoking law is silent on how it is to be implemented in workplaces covered by collective bargaining agreements. Labor law generally requires an employer to bargain with a union representing its employees on smoking restrictions.

If you'd like assistance in preparing your workplace for the new smoking ban, please contact the author or James B. Thelen 517.483.4901.

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