INCOME TAX ACT OF 1967 (EXCERPT)

Act 281 of 1967

206.103 Taxable income partly attributable to state.

Sec. 103.

Any taxpayer having income from business activity which is taxable both within and without this state, other than the rendering of purely personal services by an individual, shall allocate and apportion his net income as provided in this part.

History: 1967, Act 281, Eff. Oct. 1, 1967 ;-- Am. 1970, Act 140, Imd. Eff. Aug. 1, 1970 ;-- Am. 2011, Act 38, Eff. Jan. 1, 2012