

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.608 Definitions; N to P.**

Sec. 8.

(1) "Nonresident" means an individual domiciled outside the city.

(2) "Person" means a natural person, partnership, fiduciary, association, corporation or other entity. When used in any provision imposing a criminal penalty, "person" as applied to an association means the parties or members thereof, and as applied to a corporation, the officers thereof.

(3) "Predominant place of employment" means that city imposing a tax under a uniform city income tax ordinance other than the city of residence, in which the employee estimates he will earn the greatest percentage of his compensation from the employer, which percentage is 25% or more.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964