

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.408 Records.

Sec. 408. A person liable for any tax imposed under this part shall keep and maintain accurate records in a form as to make it possible to determine the tax due under this part.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1969, Act 332, Imd. Eff. Nov. 4, 1969;—Am. 1980, Act 169, Eff. Sept. 17, 1980;—Am. 2011, Act 38, Eff. Jan. 1, 2012.