

MICHIGAN BUSINESS TAX ACT (EXCERPT)
Act 36 of 2007
CHAPTER 2A

***** 208.1235 THIS SECTION IS REPEALED BY ACT 90 OF 2019 EFFECTIVE FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2031 *****

208.1235 Insurance companies; tax payment; determination; direct premiums; exceptions; tax in lieu of privilege or franchise fees or taxes; nonapplicability of tax to MCL 500.4601 to 500.4673 and MCL 500.4701 to 500.4747.

Compiler's Notes: <Paragraph><P>Enacting section 1 of Act 36 of 2007 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This act takes effect January 1, 2008 and applies to all business activity occurring after December 31, 2007."</P></Paragraph>
Popular Name: MBT

***** 208.1237 THIS SECTION IS REPEALED BY ACT 90 OF 2019 EFFECTIVE FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2031 *****

208.1237 Insurance company; tax credit; amounts; use of assessments from preceding tax year; payments to Michigan automobile insurance placement facility attributable to assigned claims plan.

Compiler's Notes: <Paragraph><P>Enacting section 1 of Act 36 of 2007 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This act takes effect January 1, 2008 and applies to all business activity occurring after December 31, 2007."</P></Paragraph>
Popular Name: MBT

***** 208.1239 THIS SECTION IS REPEALED BY ACT 90 OF 2019 EFFECTIVE FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2031 *****

208.1239 Insurance company; tax credit equal to 65%.

Compiler's Notes: <Paragraph><P>Enacting section 1 of Act 36 of 2007 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This act takes effect January 1, 2008 and applies to all business activity occurring after December 31, 2007."</P></Paragraph><Paragraph><P>Enacting section 3 of Act 145 of 2007 provides:</P></Paragraph><Paragraph><P>"Enacting section 3. Sections 281 and 451 of the Michigan business tax act, 2007 PA 36, MCL 208.1281 and 208.1451, as added by this amendatory act, and sections 105, 111, 113, 201, 239, 265, 403, 405, 409, 413, 445, 447, 515, and 601 of the Michigan business tax act, 2007 PA 36, MCL 208.1105, 208.1111, 208.1113, 208.1201, 208.1239, 208.1265, 208.1403, 208.1405, 208.1409, 208.1413, 208.1445, 208.1447, 208.1515, and 208.1601, as amended by this amendatory act, take effect January 1, 2008 and apply to all business activity occurring after December 31, 2007."</P></Paragraph>
Popular Name: MBT

***** 208.1241 THIS SECTION IS REPEALED BY ACT 90 OF 2019 EFFECTIVE FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2031 *****

208.1241 Insurance company subject to worker's disability compensation act of 1969; tax credit; amount; refund in excess of tax liability.

Compiler's Notes: <Paragraph><P>Enacting section 1 of Act 36 of 2007 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This act takes effect January 1, 2008 and applies to all business activity occurring after December 31, 2007."</P></Paragraph>
Popular Name: MBT

***** 208.1243 THIS SECTION IS REPEALED BY ACT 90 OF 2019 EFFECTIVE FOR TAX YEARS THAT BEGIN AFTER DECEMBER 31, 2031 *****

208.1243 Insurance company; tax; imposition; tax year as calendar year; filing annual return; calculation of estimated payment; disclosure of tax return.

Compiler's Notes: <Paragraph><P>Enacting section 1 of Act 36 of 2007 provides:</P></Paragraph><Paragraph><P>"Enacting section 1. This act takes effect January 1, 2008 and applies to all business activity occurring after December 31, 2007."</P></Paragraph>
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