

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

***** 206.102.amended THIS AMENDED SECTION IS EFFECTIVE JANUARY 1, 2012 *****

206.102.amended Income producing activities solely in state.

Sec. 102. In the case of taxable income of a taxpayer whose income-producing activities are confined solely to this state, the entire taxable income of such taxpayer shall be allocated to this state, except as otherwise expressly provided in this part.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 2011, Act 38, Eff. Jan. 1, 2012.