

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

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

206.105.amended Allocation and apportionment of business income taxable in another state.

Sec. 105. For purposes of allocation and apportionment of income from business activity under this part, a taxpayer is taxable in another state if (a) in that state he is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business or a corporate stock tax, or (b) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

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