

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

***** 206.119 THIS SECTION IS REPEALED BY ACT 38 OF 2011 EFFECTIVE JANUARY 1, 2012 *****

206.119 Payroll factor; determination.

Sec. 119. The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the tax period by the taxpayer for compensation, and the denominator of which is the total compensation paid everywhere during the tax period.

History: 1967, Act 281, Eff. Oct. 1, 1967.