

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

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

206.251.amended Credit for taxes withheld; election to treat as total tax.

Sec. 251. (1) The amount withheld under section 351 shall be allowed to the recipient of the compensation as a credit against the tax imposed on him or her by this part.

(2) The amount so withheld during any calendar year shall be allowed as a credit for the taxable year beginning in such calendar year. If more than 1 taxable year begins in a calendar year, such amount shall be allowed as a credit for the last taxable year so beginning.

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