

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

***** 206.26.amended THIS AMENDED SECTION IS EFFECTIVE JULY 1, 2016 *****

206.26.amended "Taxpayer" defined.

Sec. 26. "Taxpayer" means any person subject to the taxes imposed by this part or subject to the withholding requirements under part 3.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 2003, Act 50, Eff. Oct. 1, 2003;—Am. 2011, Act 38, Eff. Jan. 1, 2012;—Am. 2016, Act 158, Eff. July 1, 2016.