

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.1 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.1 Short title.

Sec. 1. This act shall be known and may be cited as the “single business tax act”.

History: 1975, Act 228, Eff. Jan. 1, 1976.

Compiler's note: Enacting section 3 of 1999 PA 115 provides:

“Enacting section 3. The single business tax act, 1975 PA 228, MCL 208.1 to 208.145, is repealed effective on the January 1 of the year in which the rate under section 31 is reduced to 0.0%, and is not effective for tax years that begin on or after that date.”