

**SINGLE BUSINESS TAX ACT (EXCERPT)**  
**Act 228 of 1975**

\*\*\*\*\* 208.20 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007  
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**208.20 Tax base of certain nonprofit persons.**

Sec. 20. The tax base of nonprofit persons not required to pay federal income taxes shall be the sum of the net additions specified in sections 9 and 23 less the deductions specified in those sections.

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