

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

\*\*\*\*\* 208.23a *THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007*  
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**208.23a Decision declaring § 208.23(e) unconstitutional; effect.**

Sec. 23a. For a year for which any portion of section 23(e) is declared unconstitutional in a decision rendered by an appellate court and if that decision is not under appeal, sections 23(e), (f), (g), and (h), 23b(e) and (f), and 36c are not effective.

**History:** Add. 1995, Act 282, Imd. Eff. Jan. 9, 1996.