

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

\*\*\*\*\* 208.36c THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007  
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**208.36c Tax credit; calculations; tax year in which claimed; applicability.**

Sec. 36c. (1) For tax years that begin after December 31, 1996 and before January 1, 2000 and if section 23(e) is in effect, a taxpayer may claim a credit equal to a positive amount, if any, that results from the following calculations:

- (a) Calculate the taxpayer's tax liability for the tax year before the credit under this section is taken.
- (b) Calculate the taxpayer's tax liability for the tax year including the following criteria:
  - (i) Determine adjustments under section 23 as if section 23(c) is in effect and section 23(e), (f), (g), and (i) are not in effect.
  - (ii) Determine adjustments under section 23b as if section 23b(c) is in effect and section 23b(d), (e), and (g) are not in effect.
  - (iii) Determine the apportionment factor for the tax year as if section 45(4) is in effect and section 45(5), (6), and (7) are not in effect.
  - (iv) Section 45a is not in effect.
- (c) Subtract the amount determined under subdivision (b) from the amount determined under subdivision (a). Subtract \$5,000,000.00 from that result.
- (2) The credit under this section shall not be claimed by a taxpayer for a tax year in which the taxpayer claims a reduction under section 31(2).
- (3) This section does not apply to taxpayers that determine adjusted tax base under section 22a.

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