

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.4a THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.4a Compensation; payments not included.

Sec. 4a. For tax years that begin after December 31, 2006, compensation for purposes of section 4(3) does not include 50% of payments under health and welfare and noninsured benefit plans for the benefit of persons who are residents of this state and payments of fees for the administration of health and welfare and noninsured benefit plans for the benefit of persons who are residents of this state paid by the taxpayer in the tax year.

History: Add. 2003, Act 241, Imd. Eff. Dec. 29, 2003.