

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.50 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.50 Wages paid in state; conditions.

Sec. 50. Wages are paid in this state if:

- (a) The individual's service is performed entirely within the state.
- (b) The individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state.
- (c) Some of the service is performed in the state and the base of operations, or if there is no base of operations, the place from which the service is directed or controlled is in the state; or the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

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