

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

\*\*\*\*\* 208.6 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007  
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**208.6 Definitions; P to R.**

Sec. 6. (1) "Person" means an individual, firm, bank, financial institution, limited partnership, copartnership, partnership, joint venture, association, corporation, receiver, estate, trust, or any other group or combination acting as a unit.

(2) "Rent" includes a lease payment or other payment for the use of any property to which the taxpayer does not have legal or equitable title.

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