

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.653 Tax withheld; payment by employee or employer.**

Sec. 53.

If the tax is not withheld, an employee is not excused from filing a return and paying the tax on his compensation. If the tax is withheld but an employer fails to pay the tax to the city, the employee is not liable for the tax so withheld.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964