

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

**141.658 Tax withheld; overwithheld tax, refund.**

Sec. 58.

If an employer withholds more than the apparent tax liability of an employee due to an increase in the number of exemptions claimed during the year, or due to the actual percentage of work performed in the city by a nonresident being less than the estimated percentage, or due to a change of residence during the year to or from a taxing city, or due to any reason other than the employer's error, the employer shall neither refund the excess to the employee nor offset the excess by under-withholding in a subsequent period. The employee shall claim his refund from the city on his annual return.

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