

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.105 Allocation and apportionment of business income taxable in another state.

Sec. 105.

For purposes of allocation and apportionment of income from business activity under this part, a taxpayer is taxable in another state if (a) in that state he is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business or a corporate stock tax, or (b) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

History: 1967, Act 281, Eff. Oct. 1, 1967 ;-- Am. 2011, Act 38, Eff. Jan. 1, 2012