

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

206.26 “Taxpayer” defined.

Sec. 26.

"Taxpayer" means any person subject to the taxes imposed by this part or subject to the withholding requirements under part 3.

History: 1967, Act 281, Eff. Oct. 1, 1967 ;-- Am. 2003, Act 50, Eff. Oct. 1, 2003 ;-- Am. 2011, Act 38, Eff. Jan. 1, 2012 ;-- Am. 2016, Act 158, Eff. July 1, 2016