

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

**206.51d Additional distribution; credit to Michigan transportation fund; disbursements; amounts; dates.**

Sec. 51d.

In addition to the distributions under sections 51, 51e, and 51f, the following amounts of revenue collected from the tax levied under section 51 shall be deposited into the state treasury to the credit of the Michigan transportation fund created in section 10 of 1951 PA 51, MCL 247.660, and disbursed as provided in section 10(1)(l) of 1951 PA 51, MCL 247.660:

(a) Beginning October 1, 2018 through September 30, 2019, \$264,000,000.00 unless the minimum foundation allowance falls below the 2017-2018 minimum foundation allowance established under section 20 of the state school aid act of 1979, 1979 PA 94, MCL 388.1620, as amended by 2017 PA 108, then \$150,000,000.00.

(b) Beginning October 1, 2019 through September 30, 2020, \$468,000,000.00 unless the minimum foundation allowance falls below the 2017-2018 minimum foundation allowance established under section 20 of the state school aid act of 1979, 1979 PA 94, MCL 388.1620, as amended by 2017 PA 108, then \$325,000,000.00.

(c) Beginning October 1, 2020 and each October 1 thereafter, \$600,000,000.00.

**History:** Add. 2015, Act 179, Eff. Mar. 18, 2016 ;-- Am. 2018, Act 588, Imd. Eff. Dec. 28, 2018 ;-- Am. 2020, Act 75, Imd. Eff. Apr. 2, 2020

**Compiler's Notes:** Former MCL 206.51d, which pertained to income tax rates other than for corporations, was repealed by Act 94 of 2007, Imd. Eff. Oct. 1, 2007.