

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.502 Income tax; prohibited to villages; uniform city income tax ordinance; prior ordinance.

Sec. 2.

No village shall impose and collect any excise tax levied on or measured by income after January 1, 1964. Except as otherwise provided in this section, no city shall impose an excise tax levied on or measured by income until the lawful adoption by the city of the entire uniform city income tax ordinance as hereinafter set forth. No city shall impose and collect such an excise tax prior to January 1, 1965, except that a city which on January 1, 1964 had in effect a valid ordinance levying and imposing such an excise tax may continue to levy and impose the tax under such ordinance until the uniform city income tax ordinance becomes effective in such city, but in no case shall such ordinance or any other income tax ordinance, in effect in such city prior to the effective date of the uniform city income tax ordinance, continue in effect later than December 31, 1964. The enforcement, collection and refund provisions with respect to liabilities incurred under such prior income tax ordinance shall continue in effect for the period provided for in such prior ordinance.

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