

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

**141.624 Partial business activity in city; business allocation percentage.**

Sec. 24.

Fourth, the taxpayer shall add the percentages determined in accordance with sections 21, 22 and 23 and divide the total by 3 and the result so obtained is the business allocation percentage. In determining this percentage, a factor shall be excluded from the computation only when the factor does not exist anywhere insofar as the taxpayer's business operation is concerned and, in such case, the total of the percentages shall be divided by the number of factors actually used. The business allocation percentage shall be applied to the entire net profits, wherever derived, of the taxpayer subject to the tax to determine the net profits allocable to the city.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1969, Act 42, Imd. Eff. July 17, 1969