

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.760 Tax withheld; return; payment; electronic funds transfer.

Sec. 60.

(1) Except as provided in subsection (2), an employer shall file a return, furnished by or obtainable on request from the city, and pay to the city the full amount of the tax withheld on or before the last day of the month following the close of each calendar quarter, except that if during any calendar month other than the last month of a calendar quarter the amount withheld exceeds \$100.00, the employer shall deposit the amount withheld with the city treasurer before the end of the next calendar month.

(2) For tax years after the 1996 tax year and for which a city has entered into an agreement pursuant to section 9 of chapter 1, an employer shall file a return and pay the tax withheld for each calendar month on or before the fifteenth day of the month to the department following the close of each calendar month by means of an electronic funds transfer method approved by the state commissioner of revenue.

History: Add. 1969, Act 42, Imd. Eff. July 17, 1969 ;-- Am. 1996, Act 478, Eff. Jan. 1, 1997