

**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