

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

**206.312 Electronic filing of farmland preservation tax credit claim with annual return.**

Sec. 312.

Beginning with the 2016 tax year, a taxpayer may, regardless of the number of development rights agreements entered into pursuant to part 361 of the natural resources and environmental protection act, 1994 PA 451, MCL 324.36101 to 324.36117, electronically file a farmland preservation tax credit claim with the taxpayer's annual return under this part.

**History:** Add. 2016, Act 266, Imd. Eff. June 28, 2016