

**STATE TAX COMMISSION (EXCERPT)**  
**Act 360 of 1927**

**209.107 Declaration of necessity.**

Sec. 7.

This act is declared to be necessary for the protection of the public health, peace and safety.

**History:** 1927, Act 360, Eff. Sept. 5, 1927 ;-- CL 1929, 3716 ;-- CL 1948, 209.107