

# HOUSE BILL No. 4958

September 13, 2011, Introduced by Rep. Walsh and referred to the Committee on Tax Policy.

A bill to amend 1967 PA 281, entitled  
"Income tax act of 1967,"  
by amending section 115 (MCL 206.115), as amended by 2011 PA 38.

## THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1       Sec. 115. (1) Before January 1, ~~2011~~, **2012**, all business  
2 income, other than income from transportation services, shall be  
3 apportioned to this state by multiplying the income by a fraction,  
4 the numerator of which is the property factor plus the payroll  
5 factor plus the sales factor, and the denominator of which is 3.

6       (2) After December 31, ~~2010~~, **2011**, all business income, other  
7 than income from transportation services, shall be apportioned to  
8 this state by multiplying the income by the sales factor calculated  
9 under section 121.

1           Enacting section 1. This amendatory act takes effect January  
2   1, 2012.