

Act No. 178  
Public Acts of 2011  
Approved by the Governor  
October 11, 2011  
Filed with the Secretary of State  
October 13, 2011  
EFFECTIVE DATE: January 1, 2012

**STATE OF MICHIGAN  
96TH LEGISLATURE  
REGULAR SESSION OF 2011**

Introduced by Rep. Walsh

# ENROLLED HOUSE BILL No. 4958

AN ACT to amend 1967 PA 281, entitled "An act to meet deficiencies in state funds by providing for the imposition, levy, computation, collection, assessment, and enforcement by lien and otherwise of taxes on or measured by net income; to prescribe the manner and time of making reports and paying the taxes, and the functions of public officers and others as to the taxes; to permit the inspection of the records of taxpayers; to provide for interest and penalties on unpaid taxes; to provide exemptions, credits and refunds of the taxes; to prescribe penalties for the violation of this act; to provide an appropriation; and to repeal certain acts and parts of acts," by amending section 115 (MCL 206.115), as amended by 2011 PA 38.

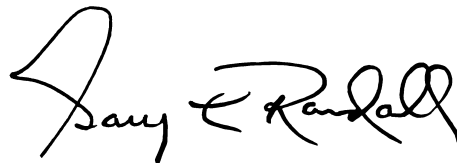
*The People of the State of Michigan enact:*

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

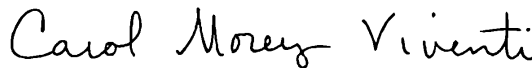
(2) After December 31, 2011, all business income, other than income from transportation services, shall be apportioned to this state by multiplying the income by the sales factor calculated under section 121.

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

This act is ordered to take immediate effect.



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Clerk of the House of Representatives



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Secretary of the Senate

Approved .....

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Governor