

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.506 Uniform city income tax ordinance; application; voluntary registration to withhold.**

Sec. 6. Except as otherwise provided in this section, the uniform city income tax ordinance does not apply to a person or corporation as to whom or which it is beyond the power of the city to impose the tax provided for in this act. However, an employer located in this state that does not do business in or maintain an establishment in a city that has entered into an agreement with the department pursuant to section 9 of this chapter may voluntarily register to withhold taxes on compensation of certain employees in accordance with this act. If an employer voluntarily registers to withhold taxes pursuant to this section, the employer is required to withhold taxes from all employees who are residents of that city and to comply with sections 51 through 61 of chapter 2 and the alternative provisions of chapter 3. An employee who is a resident of that city is not permitted to opt out of the withholding requirements voluntarily imposed by his or her employer pursuant to this section.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 2018, Act 456, Imd. Eff. Dec. 21, 2018;—Am. 2023, Act 195, Eff. Feb. 13, 2024.