

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

**141.602 Uniform city income tax ordinance; rules of construction, definitions.**

Sec. 2. For the purposes of this ordinance, the words, terms and phrases set forth in sections 3 to 9 and their derivations have the meaning given therein. When not inconsistent with the context, words used in the present tense include the future, words in the plural number include the singular number, and in the singular number include the plural. "Shall" is always mandatory and not merely directory. "May" is always directory.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964.