

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

**141.604 Definitions; C.**

Sec. 4. (1) "City" means the city adopting the ordinance.

(2) "Compensation" means salary, pay or emolument given as compensation or wages for work done or services rendered, in cash or in kind, and includes but is not limited to the following: salaries, wages, bonuses, commissions, fees, tips, incentive payments, severance pay, vacation pay and sick pay.

(3) "Corporation" means a corporation or a joint stock association organized under the laws of the United States, this state, or any other state, territory, or foreign country or dependency.

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