

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.609 Definitions; R to T.

Sec. 9. (1) "Resident" means an individual domiciled in the city. "Domicile" means a place where a person has his true, fixed and permanent home and principal establishment, to which, whenever absent therefrom, he intends to return, and domicile continues until another permanent establishment is established. If an individual, during the taxable year, being a resident becomes a nonresident or vice versa, taxable income shall be determined separately for income in each status.

(2) "Taxable year" means the calendar year, or the fiscal year, used as the basis on which net profits and other income subject to tax under this ordinance are to be computed, and in case of a return for a fractional part of a year, the period for which the return is required to be made.

(3) "Taxpayer" means a person required under this ordinance to file a return or to pay a tax.

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