

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.619 Partial business activity in city; separate accounting method.

Sec. 19. The taxpayer may petition for and the administrator may grant approval of, or the administrator may require, the separate accounting method. If such method is petitioned for the administrator may require a statement, explaining the manner in which the apportionment will be made, in sufficient detail to determine whether the net profits attributable to the city will be apportioned with reasonable accuracy.

History: 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1969, Act 42, Imd. Eff. July 17, 1969.