

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

**141.633 Deductible expenses generally.**

Sec. 33. Ordinary, necessary, reasonable and unreimbursed expenses paid or incurred by an individual in connection with the performance by him of services as an employee may be deducted from gross income in determining income subject to the tax to the extent the expenses are applicable to income taxable under this ordinance. The expenses are limited to the following:

- (a) Expenses of travel, meals and lodging while away from home.
- (b) Expenses as an outside salesman, away from his employer's place of business.
- (c) Expenses of transportation.
- (d) Expenses under a reimbursement or other expense allowance arrangement with his employer, where the reimbursement or allowance has been included in total compensation reported.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1971, Act 169, Imd. Eff. Dec. 2, 1971.