

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.654 Tax withheld; exemptions claimed; percentage of work done at predominant place of employment; qualified taxpayer within renaissance zone.

Sec. 54. An employee with compensation subject to tax shall file with his or her employer a form on which the employee states the number of exemptions claimed, the city of residence, the predominant place of employment, whether or not the employee claims status as a qualified taxpayer of a renaissance zone, and the percentage of work done or services performed in the predominant place of employment. The percentage shall be expressed as "less than 25%", "40%", "60%", "80%", or "100%". The employer shall retain the form, rely on the information on the form for withholding purposes unless directed by the city to withhold on another basis, and, if the employee claims status as a qualified taxpayer based on residency in a renaissance zone, the employer shall forward a copy of the form to the city. If information submitted by the employee is not believed to be true, correct, and complete, the city shall be advised. As used in this section, "renaissance zone" means that term as defined in section 35.

History: 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1996, Act 442, Imd. Eff. Dec. 19, 1996.