

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

**141.660 Tax withheld; payment by employer; return; electronic funds transfer.**

Sec. 60. (1) Except as provided in subsection (2), an employer shall file a return, furnished by or obtainable on request from the city, and pay to the city the full amount of the tax withheld on or before the last day of the month following the close of each calendar quarter.

(2) For tax years after the 1996 tax year and for which a city has entered into an agreement pursuant to section 9 of chapter 1, an employer shall file a return and pay the tax withheld for each calendar month on or before the fifteenth day of the month following the close of each calendar month to the department by means of an electronic funds transfer method approved by the state commissioner of revenue.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1996, Act 478, Eff. Jan. 1, 1997.