

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.665 Credit for city income tax paid another city.

Sec. 65. An individual who is a resident of the city and received net profits from a business, profession or rental of real or tangible personal property, gains from the sale or exchange of real or tangible personal property, or salaries, wages, commissions or other compensation for work done or services performed or rendered, in each case outside the city, and is subject to and has paid an income tax on this income to another municipality, shall be allowed a credit against the city income tax for the amount paid to the other municipality. The credit shall not exceed the amount of taxes which would be assessed under this ordinance on the same amount of income of a nonresident.

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