

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

**141.672 Special ruling; appeal to income tax board of review.**

Sec. 72. A taxpayer or employer desiring a special ruling on a matter pertaining to this ordinance or rules and regulations shall submit in writing to the administrator all the facts involved and the ruling sought. A taxpayer or employer aggrieved by a special ruling may appeal the special ruling in writing to the income tax board of review within 30 days.

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