

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

**141.695 Payment to taxpayer from city general fund or city income tax trust fund.**

Sec. 95. For tax years before the 1997 tax year and for tax years after the 1996 tax year and for which a city has not entered into an agreement pursuant to section 9 of chapter 1, if a taxpayer is found by a decision on an appeal entitled to recover any sum paid and further appeal has not been taken within the time permitted, the sum shall be paid from the general fund of the city. 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, if a taxpayer is found by a decision on an appeal to be entitled to recover any sum paid and further appeal has not been taken within the time permitted, the sum shall be paid from the the city income tax trust fund established in section 5 of chapter 1.

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

**Compiler's note:** At the end of the second sentence of this section, the phrase “paid from the the city income tax” evidently should read “paid from the city income tax.”