

**SEVERANCE TAX ON OIL OR GAS (EXCERPT)**  
**Act 48 of 1929**

**205.301 Severance tax on oil or gas.**

Sec. 1. There is hereby levied upon each producer engaged in the business of severing from the soil, oil or gas, a specific tax to be known as the severance tax.

**History:** 1929, Act 48, Eff. Aug. 28, 1929;—CL 1929, 3604;—CL 1948, 205.301;—Am. 1965, Act 299, Imd. Eff. July 22, 1965.