

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

**205.305 Report, contents.**

Sec. 5. In each report required to be made by this act, such corporation, association or person making the same shall show in detail the disposition made of any such oil or gas. Said report shall show to whom any such oil or gas was sold or delivered to each, and shall show the name and location of the person, refinery, pipe line establishment, plant, factory, railroad, institution or place to which or to whom delivery was made.

**History:** 1929, Act 48, Eff. Aug. 28, 1929;—CL 1929, 3608;—CL 1948, 205.305.