

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

205.311 "Oil" and "gas" defined.

Sec. 11. (1) The word "oil" as used in this act means petroleum oil, mineral oil, or other oil taken from the earth.

(2) "Gas" as used in this act does not include methane gas extracted from a landfill.

History: 1929, Act 48, Eff. Aug. 28, 1929;—CL 1929, 3614;—CL 1948, 205.311;—Am. 1989, Act 126, Imd. Eff. June 28, 1989.