

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

205.312 "Person" and "producer" defined.

Sec. 12. (1) "Person" as used in this act shall include any person, firm, concern, receiver, receivers, trustee, executor, administrator, agent, institution, association, partnership, company, corporations, and persons acting under declarations of trust.

(2) "Producer" as used in this act means a person who owns, or is entitled to delivery of a share in kind or a share of the monetary proceeds from the sale of, gas or oil as of the time of its production or severance.

History: 1929, Act 48, Eff. Aug. 28, 1929;—CL 1929, 3615;—CL 1948, 205.312;—Am. 1965, Act 299, Imd. Eff. July 22, 1965.