

**GENERAL SALES TAX ACT (EXCERPT)**  
**Act 167 of 1933**

**205.58 Consolidated returns.**

Sec. 8. Any person engaging in 2 or more places in the same business or businesses taxable under this act, shall file a consolidated return covering all the business activities engaged in within this state.

**History:** 1933, Act 167, Imd. Eff. June 28, 1933;—Am. 1939, Act 313, Imd. Eff. June 22, 1939;—CL 1948, 205.58;—Am. 2004, Act 173, Eff. Sept. 1, 2004.