

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

206.113 Interest and dividends; allocation.

Sec. 113. Interest and dividends are allocable to this state if the taxpayer is a resident partnership, estate or trust or individual of this state or has a commercial domicile in this state.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1969, Act 332, Imd. Eff. Nov. 4, 1969.