

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

206.122 Sales of tangible personalty within Michigan.

Sec. 122. Sales of tangible personal property are in this state if:

(a) The property is delivered or shipped to a purchaser, other than the United States government, within this state regardless of the f.o.b. point or other conditions of the sale; or

(b) The property is shipped from an office, store, warehouse, factory or other place of storage in this state and (i) the purchaser is the United States government or (ii) the taxpayer is not taxable in the state of the purchaser.

History: 1967, Act 281, Eff. Oct. 1, 1967.