

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

206.123 Sales other than sales of tangible personalty within state.

Sec. 123. Sales, other than sales of tangible personal property, are in this state if:

- (a) The income-producing activity is performed in this state; or
- (b) The income-producing activity is performed both in and outside this state and a greater proportion of the income-producing activity is performed in this state than outside this state, based on costs of performance.

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