

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

206.14 Nonbusiness income, nonresident and nonresident estate or trust; definitions.

Sec. 14. (1) "Nonbusiness income" means all income other than business income.

(2) "Nonresident" means any individual who is not a resident.

(3) "Nonresident estate or trust" means any estate or trust not included in the definition of a resident estate or trust.

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