

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

206.16 Person; definition.

Sec. 16. "Person" includes any individual, firm, association, corporation, receiver, estate, trust or any other group or combination acting as a unit, and the plural as well as the singular number.

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