

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

206.22 “Tax” and “taxable value” defined.

Sec. 22. (1) "Tax" includes interest and penalties and further includes the tax required to be withheld on income under part 3, unless the intention to give it a more limited meaning is disclosed by the context.

(2) "Taxable value" means taxable value as calculated under section 27a of the general property tax act, 1893 PA 206, MCL 211.27a.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1996, Act 484, Imd. Eff. Dec. 27, 1996;—Am. 2003, Act 51, Eff. Oct. 1, 2003;—Am. 2016, Act 158, Eff. July 1, 2016.