

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

206.256 Tax exemption in other states by nonresidents; reciprocal agreement.

Sec. 256. For a nonresident individual, estate, or trust, if the laws of the state of residence exempt a resident of this state from liability for the payment of income taxes on income earned for personal services performed in that state, the department may enter into a reciprocal agreement with that state to provide a similar tax exemption for that state's residents on income earned for personal services performed in this state.

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1969, Act 332, Imd. Eff. Nov. 4, 1969;—Am. 1996, Act 484, Eff. Jan. 1, 1997;—Am. 2011, Act 38, Eff. Jan. 1, 2012.