

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

**206.512 Definitions; P to R.**

Sec. 512. (1) "Paraplegic, hemiplegic, or quadriplegic" means an individual, or either 1 of 2 persons filing a joint tax return under this part, who is a paraplegic, hemiplegic, or quadriplegic at the end of the tax year.

(2) "Renter" means a person who rents or leases a homestead.

**History:** Add. 1973, Act 20, Imd. Eff. May 16, 1973;—Am. 1974, Act 12, Imd. Eff. Feb. 15, 1974;—Am. 1974, Act 125, Imd. Eff. May 25, 1974;—Am. 1987, Act 254, Imd. Eff. Dec. 28, 1987;—Am. 1995, Act 245, Imd. Eff. Dec. 27, 1995;—Am. 1996, Act 484, Eff. Jan. 1, 1996;—Am. 2003, Act 29, Imd. Eff. June 26, 2003;—Am. 2011, Act 38, Eff. Jan. 1, 2012;—Am. 2018, Act 38, Imd. Eff. Feb. 28, 2018.

**Compiler's note:** Act 253 of 1980, purporting to amend MCL 206.30, 206.512, 206.520, and 206.522 and to add a MCL 206.261 could not take effect until Senate Joint Resolution X became effective as part of the constitution. Senate Joint Resolution X was submitted to and disapproved by the people at the general election held on November 4, 1980.

Subsection (1) of Section 3 of Act 484 provides:

"Section 3. (1) Sections 264, 274, 439, 440, 471, 475, 506, 512, 522, and 527a of Act No. 281 of the Public Acts of 1967, as amended by this amendatory act, are retroactive and effective January 1, 1996."