

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

206.605 Definitions; C to E.

Sec. 605. (1) "Corporation" means a person that is required or has elected to file as a C corporation as defined under section 1361(a)(2) and section 7701(a)(3) of the internal revenue code. Corporation does not include an insurance company or a financial institution.

(2) "Department" means the department of treasury.

(3) "Employee" means an employee as defined in section 3401(c) of the internal revenue code. A person from whom an employer is required to withhold for federal income tax purposes is prima facie considered an employee.

(4) "Employer" means an employer as defined in section 3401(d) of the internal revenue code. A person required to withhold for federal income tax purposes is prima facie considered an employer.

History: Add. 2011, Act 38, Eff. Jan. 1, 2012;—Am. 2011, Act 179, Eff. Jan. 1, 2012;—Am. 2011, Act 307, Eff. Jan. 1, 2012.