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

## 206.725 Effective date of chapter.

Sec. 725. This chapter is effective and applies to all tax years that begin on and after January 1, 2018.

History: Add. 2022, Act 148, Imd. Eff. July 19, 2022.

**Compiler's note:** Enacting section 1 of Act 148 of 2022 provides:

"Enacting section 1. This amendatory act is retroactive and applies to all tax years that begin on and after January 1, 2018."