

**BUSINESS TAX REPEAL (EXCERPT)**  
**Act 325 of 2006**

**208.151 Purpose.**

**1. Purpose**

Sec. 1. The purpose of this initiated law is to:

- (a) Repeal the single business tax on business activity in this state after December 31, 2007; and
- (b) Encourage the legislature to adopt a tax that is less burdensome and less costly to employers, more equitable, and more conducive to job creation and investment.

**History:** 2006, Act 325, Eff. Dec. 31, 2007.

**Compiler's note:** This section was proposed by initiative petition pursuant to Const 1963, art 2, § 9. On August 9, 2006, the initiative petition was approved by an affirmative vote of the majority of the Senate and the House of Representatives, and filed with the Secretary of State.

Enacting section 1 of Act 325 of 2006 provides:

"Enacting section 1. The single business tax act, 1975 PA 228, MCL 208.1 to 208.145, is repealed effective for tax years that begin after December 31, 2007."