

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

**208.153 Affirmation of existing tax liabilities.**

**3. Affirmation of Existing Tax Liabilities**

Sec. 3. Except as specifically provided, this initiated law shall not affect the administration, allocation, or apportionment of the tax; payments to counties; nor any appropriation. The obligation of taxpayers and the state for taxes levied or collected on business activity on or before December 31, 2007 is affirmed.

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 The single business tax act, 1975 PA 228, MCL 208.1 to 208.145, is repealed effective for tax years that begin after December 31, 2007."