

**THE GENERAL PROPERTY TAX ACT (EXCERPT)**  
**Act 206 of 1893**

**211.9e Intangible personal property exempt from taxes collected; effect of section on taxable status of computer software.**

Sec. 9e. Intangible personal property is exempt from the collection of taxes under this act. This section does not affect the taxable status of computer software under section 9d.

**History:** Add. 1995, Act 9, Eff. Mar. 30, 1995.

**Popular name:** Act 206