

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.502a Imposition of excise tax; condition.

Sec. 2a. Beginning January 1, 1995, a city shall not impose an excise tax on income under this act unless at least 1 of the following applies:

- (a) The city had in effect on January 1, 1995 an excise tax on income under this act.
- (b) The imposition of an excise tax on income under this act is approved by the qualified and registered electors of the city.

History: Add. 1995, Act 234, Imd. Eff. Dec. 19, 1995.