

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

\*\*\*\*\* 141.603.amended THIS AMENDED SECTION IS EFFECTIVE 91 DAYS AFTER ADJOURNMENT  
OF THE 2023 REGULAR SESSION SINE DIE \*\*\*\*\*

**141.603.amended Definitions; A to D.**

Sec. 3. (1) "Administrator" means the official designated by the city to administer this ordinance or the duly authorized agent or representative of that official but does not mean the department.

(2) "Business" means an enterprise, activity, profession, or undertaking of any nature conducted or ordinarily conducted for profit or gain by any person, including the operation of an unrelated business by a charitable, religious, or educational organization.

(3) "Capital gains" and "capital losses" mean those terms as defined for federal income tax purposes.

(4) "Department" means the department of treasury. Department includes a duly authorized agent or representative of the department.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1996, Act 478, Eff. Jan. 1, 1997;—Am. 2023, Act 195, Eff. (sine die).