

INCOME TAX ACT OF 1967 (EXCERPT)
Act 281 of 1967

***** 206.669.added *THIS ADDED SECTION IS EFFECTIVE JANUARY 1, 2012* *****

206.669.added Receipts; sourcing.

Sec. 669. All other receipts not otherwise sourced under this part shall be sourced based on where the benefit to the customer is received or, if where the benefit to the customer is received cannot be determined, to the customer's billing address.

History: Add. 2011, Act 38, Eff. Jan. 1, 2012.