

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.58 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.58 Transportation of oil or gas by pipeline; tax base attributable to Michigan.

Sec. 58. (1) When the tax base is derived from the transportation of oil by pipeline, the tax base attributable to Michigan shall be the tax base of the taxpayer in the ratio that the barrel miles transported in Michigan bear to the barrel miles transported by the taxpayer everywhere.

(2) When the tax base is derived from the transportation of gas by pipeline, the tax base attributable to Michigan shall be the tax base of the taxpayer in the ratio that the 1,000 cubic feet miles transported in Michigan bear to the 1,000 cubic feet miles transported by the taxpayer everywhere.

History: 1975, Act 228, Eff. Jan. 1, 1976.