
Sec. 115. Before January 1, 2012, all business income, other than income from transportation services, shall be apportioned to this state by multiplying the income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, and the denominator of which is 3.

(2) After December 31, 2011, all business income, other than income from transportation services, shall be apportioned to this state by multiplying the income by the sales factor calculated under section 121.