206.514 "Senior citizen," "serviceperson," and "state income tax" defined.

Sec. 514. (1) "Senior citizen" means an individual, or either 1 of 2 persons filing a joint tax return under this part, who is 65 years of age or older at the close of the tax year. The term also includes the unremarried surviving spouse of a person who was 65 years of age or older at the time of death.

(2) "Serviceperson" means a person who is currently serving in the armed forces of the United States or is separated from the armed forces for less than a year, and who was a resident of this state at least 6 months prior to the time of entering the armed forces or was a resident of this state at least 5 years prior to filing a claim under this chapter.

(3) "State income tax" or "state income tax act" means the tax levied by this part.