208.53 Sales other than of tangible personal property in state; conditions.

Sec. 53. Sales, other than sales of tangible personal property, are in this state if:
(a) The business activity is performed in this state.
(b) The business activity is performed both in and outside this state and, based on costs of performance, a greater proportion of the business activity is performed in this state than is performed outside this state.
(c) Receipts derived from services performed for planning, design, or construction activities within this state shall be deemed Michigan receipts.