

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

**206.30e “Dependent” defined.**

Sec. 30e. As used in section 30(3), “dependent” means an individual for whom the taxpayer may claim a dependency exemption on the taxpayer's federal income tax return pursuant to the internal revenue code.

**History:** Add. 2000, Act 43, Eff. Oct. 11, 2000.