

Act No. 233  
Public Acts of 1995  
Approved by the Governor  
December 16, 1995  
Filed with the Secretary of State  
December 19, 1995

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1995**

**Introduced by Reps. Voorhees, Gustafson, Perricone, Weeks and Kukuk**

**Reps. Bobier, Bodem, Bullard, Crissman, Dalman, Dolan, Galloway, Goschka, Hammerstrom, Jellema, Jersevic, Johnson, Kaza, Law, London, McBryde, Middleton, Pitoniak, Randall, Rocca, Ryan, Sikkema and Vaughn named co-sponsors**

## **ENROLLED HOUSE BILL No. 4587**

AN ACT to amend section 11 of chapter 2 of Act No. 284 of the Public Acts of 1964, entitled "An act to permit the imposition and collection by cities of an excise tax levied on or measured by income; to provide the procedure including referendums for, and to require the adoption of a prescribed uniform city income tax ordinance by cities desiring to impose and collect such a tax; to limit the imposition and collection by cities and villages of excise taxes levied on or measured by income; to prescribe the powers and duties of the state commissioner of revenue; and to provide for appeals of income tax matters," as amended by Act No. 125 of the Public Acts of 1993, being section 141.611 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 11 of chapter 2 of Act No. 284 of the Public Acts of 1964, as amended by Act No. 125 of the Public Acts of 1993, being section 141.611 of the Michigan Compiled Laws, is amended to read as follows:

### **CHAPTER 2**

Sec. 11. Subject to the exclusions, adjustments, exemptions, and deductions herein provided, an annual tax of 1% on corporations and resident individuals and of 1/2% on nonresident individuals for general revenue purposes and the purposes provided for in sections 11a and 11b is hereby imposed as an excise on income earned and received on and after the effective date of this ordinance. However, if the governing body of the city adopts a resolution to impose the tax at a lower rate, the tax is hereby imposed at that lower rate. If the tax is imposed at a lower rate, the rate on nonresident individuals shall not exceed 1/2 of the rate on corporations and resident individuals.

This act is ordered to take immediate effect.

-----  
Clerk of the House of Representatives.

-----  
Secretary of the Senate.

Approved -----

-----  
Governor.