

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.503c Amendment to city income tax ordinance.**

Sec. 3c. A city that levied the tax authorized by this act before March 30, 1989 may amend the ordinance to increase the rate to an annual tax of not more than 1-1/2% on corporations and resident individuals and not more than 3/4% on nonresident individuals, but not more than 1/2 of the tax rate imposed on resident individuals. An amendment to the city income tax ordinance under this section is not effective unless the amendment is approved by a majority of the qualified electors voting on the question. Before November 10, 1989, an amendment under this section shall not be placed before the voters for approval more than once in any 12-month period. This section applies only to a city with a population of more than 140,000 and less than 600,000 or a city with a population of more than 65,000 and less than 100,000 in a county with a population less than 300,000.

**History:** Add. 1988, Act 520, Eff. Mar. 30, 1989;—Am. 1998, Act 500, Eff. Jan. 12, 1999;—Am. 2011, Act 56, Imd. Eff. June 10, 2011.