

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

**141.611 Excise tax on incomes; rates.**

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.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1992, Act 276, Imd. Eff. Dec. 18, 1992 ;-- Am. 1993, Act 125, Eff. Jan. 1, 1994 ;-- Am. 1995, Act 233, Imd. Eff. Dec. 19, 1995