

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.666 Fractional part of a cent or dollar.

Sec. 66.

In withholding the tax due under this ordinance, a fractional part of a cent shall be disregarded unless it amounts to 1/2 cent or more, in which case it shall be increased to 1 cent. For tax years after the 1996 tax year in paying the tax due under this ordinance if any amount other than a whole dollar amount is used, the administrator, or the department shall disregard the fractional part of the dollar unless the fractional part amounts to 1/2 dollar or more, in which case the amount shall be increased by \$1.00.

History: 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1996, Act 478, Eff. Jan. 1, 1997