

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

***** 206.120 THIS SECTION IS REPEALED BY ACT 38 OF 2011 EFFECTIVE JANUARY 1, 2012 *****

206.120 Compensation paid in state of Michigan.

Sec. 120. Compensation is paid in this state if:

- (a) The individual's service is performed entirely within the state; or
- (b) The individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or
- (c) Some of the service is performed in the state and (i) the base of operations, or if there is no base of operations, the place from which the service is directed or controlled is in the state, or (ii) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

History: 1967, Act 281, Eff. Oct. 1, 1967.