

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

\*\*\*\*\* 206.251.amended[2] THIS AMENDED SECTION IS EFFECTIVE JANUARY 1, 2012 \*\*\*\*\*

**206.251.amended[2] Credit for taxes withheld; election to treat as total tax.**

Sec. 251. (1) The amount withheld under section 703 shall be allowed to the recipient of the compensation as a credit against the tax imposed on him or her by this part.

(2) The amount so withheld during any calendar year shall be allowed as a credit for the taxable year beginning in such calendar year. If more than 1 taxable year begins in a calendar year, such amount shall be allowed as a credit for the last taxable year so beginning.

**History:** 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1969, Act 332, Imd. Eff. Nov. 4, 1969;—Am. 2011, Act 38, Eff. Jan. 1, 2012;—Am. 2011, Act 174, Eff. Jan. 1, 2012.