

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

\*\*\*\*\* 206.51e.added THIS ADDED SECTION IS EFFECTIVE JULY 24, 2017 \*\*\*\*\*

**206.51e.added Deposit of revenue into state brownfield redevelopment fund; definitions.**

Sec. 51e. In addition to the distribution under sections 51 and 51d, from the revenue collected from the tax levied under section 51 an amount equal to the construction period tax capture revenues, withholding tax capture revenues, and income tax capture revenues due to be transmitted under all transformational brownfield plans adopted under the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2651 to 125.2672, shall be deposited each state fiscal year into the state brownfield redevelopment fund created in section 8a of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2658a. As used in this section, "construction period tax capture revenues", "income tax capture revenues", and "withholding tax capture revenues" mean those terms as defined in section 2 of the brownfield redevelopment financing act, 1996 PA 381, MCL 125.2652.

**History:** Add. 2017, Act 47, Eff. July 24, 2017.

**Compiler's note:** Former MCL 206.51e, which pertained to income tax rates other than for corporations, was repealed by Act 94 of 2007, Imd. Eff. Oct. 1, 2007.