

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

\*\*\*\*\* 206.709.added THIS ADDED SECTION IS EFFECTIVE JANUARY 1, 2012 \*\*\*\*\*

**206.709.added Federal or state employer; return by officer of employer having control of payment of compensation.**

Sec. 709. If the employer is the United States or this state, or any political subdivision of the United States or this state, or any agency or instrumentality of any of the foregoing, the return of the amount deducted and withheld upon compensation may be made by any officer of the employer having control of the payment of the compensation or an officer appropriately designated for that purpose.

**History:** Add. 2011, Act 38, Eff. Jan. 1, 2012.

**Compiler's note:** This section as added by Act 38 of 2011 was assigned the compilation number "206.709". To avoid a conflict with another section previously numbered "206.709", Sec. 709 of 2006 PA 513 has been renumbered as 206.909.