

SINGLE BUSINESS TAX ACT (EXCERPT)
Act 228 of 1975

***** 208.5 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007

208.5 Definitions; E to I.

Sec. 5. (1) "Employee" means an employee as defined in section 3401(c) of the internal revenue code. A person from whom an employer is required to withhold for federal income tax purposes shall prima facie be deemed an employee.

(2) "Employer" means an employer as defined in section 3401(d) of the internal revenue code. A person required to withhold for federal income tax purposes shall prima facie be deemed an employer.

(3) "Federal taxable income" means taxable income as defined in section 63 of the internal revenue code.

(4) "Internal revenue code" means the United States internal revenue code of 1986 in effect on January 1, 1999 or, at the option of the taxpayer, in effect for the tax year.

History: 1975, Act 228, Eff. Jan. 1, 1976;—Am. 1976, Act 389, Imd. Eff. Dec. 30, 1976;—Am. 1981, Act 208, Imd. Eff. Dec. 30, 1981;—Am. 1982, Act 388, Imd. Eff. Dec. 28, 1982;—Am. 1987, Act 253, Imd. Eff. Dec. 28, 1987;—Am. 1999, Act 115, Imd. Eff. July 14, 1999.