

**SINGLE BUSINESS TAX ACT (EXCERPT)**  
**Act 228 of 1975**

\*\*\*\*\* 208.53 THIS SECTION IS REPEALED BY ACT 325 OF 2006 EFFECTIVE DECEMBER 31, 2007  
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**208.53 Sales other than of tangible personal property in state; conditions.**

Sec. 53. Sales, other than sales of tangible personal property, are in this state if:

- (a) The business activity is performed in this state.
- (b) The business activity is performed both in and outside this state and, based on costs of performance, a greater proportion of the business activity is performed in this state than is performed outside this state.
- (c) Receipts derived from services performed for planning, design, or construction activities within this state shall be deemed Michigan receipts.

**History:** 1975, Act 228, Eff. Jan. 1, 1976.