

**STATE TAX DEPARTMENT (EXCERPT)**  
**Act 155 of 1925**

**209.154 Signature and seal on papers.**

Sec. 4. All orders, certificates, and subpoenas made or issued by the state tax department shall be signed by the chairman and the seal of the department shall be affixed.

**History:** 1925, Act 155, Imd. Eff. May 1, 1925;—CL 1929, 3708;—CL 1948, 209.154.