

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

206.8 “Department,” “employee,” and “employer” defined.

Sec. 8. (1) “Department” means the revenue division of the department of treasury.

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

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

History: 1967, Act 281, Eff. Oct. 1, 1967;—Am. 1975, Act 233, Imd. Eff. Aug. 27, 1975.