

**PROHIBITED TAXES BY CITIES AND VILLAGES (EXCERPT)**  
**Act 243 of 1964**

**141.91 Cities and villages, prohibited taxes.**

Sec. 1. Except as otherwise provided by law and notwithstanding any provision of its charter, a city or village shall not impose, levy or collect a tax, other than an ad valorem property tax, on any subject of taxation, unless the tax was being imposed by the city or village on January 1, 1964.

**History:** 1964, Act 243, Eff. Aug. 28, 1964.