

GENERAL SALES TAX ACT (EXCERPT)
Act 167 of 1933

205.58 Consolidated returns.

Sec. 8. Any person engaging in 2 or more places in the same business or businesses taxable under this act, shall file a consolidated return covering all the business activities engaged in within this state.

History: 1933, Act 167, Imd. Eff. June 28, 1933;—Am. 1939, Act 313, Imd. Eff. June 22, 1939;—CL 1948, 205.58;—Am. 2004, Act 173, Eff. Sept. 1, 2004.