

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.620 Partial business activity in city; business allocation percentage method.**

Sec. 20.

The business allocation percentage method shall be used if such taxpayer is not granted approval to use the separate accounting method of allocation. The entire net profits of such taxpayer earned as a result of work done, services rendered or other business activity conducted in the city shall be ascertained by determining the total "in-city" percentages of property, payroll and sales. "In-city" percentages of property, payrolls and sales, separately computed, shall be determined in accordance with sections 21 to 24.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1969, Act 42, Imd. Eff. July 17, 1969