

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

**141.655 Tax withheld; revised form; time for filing; qualified taxpayer within renaissance zone.**

Sec. 55.

(1) Except as provided in subsection (2), an employee shall file with his or her employer a revised form within 10 days after the number of exemptions decreases when a change in residence from or to a taxing city occurs. The employee may file a revised form when the number of exemptions increases. An employee shall file a revised form by December 1 of each year, if his or her predominant place of employment, estimate of the percentage of work done or services to be rendered in the city, or status as a qualified taxpayer of a renaissance zone will change for the ensuing year. Revised withholding certificates shall not be given retroactive effect.

(2) An employee shall file a revised form with his or her employer within 10 days after the employee completes the residency requirements under section 35(12), and when a change of status occurs from resident of a renaissance zone to nonresident of a renaissance zone. The employer shall forward a copy of a revised form filed under this subsection to the city.

(3) As used in this section, "renaissance zone" means that term as defined in section 35.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1996, Act 442, Imd. Eff. Dec. 19, 1996