

**GLENN STEIL STATE REVENUE SHARING ACT OF 1971 (EXCERPT)**  
**Act 140 of 1971**

**141.902 "Intangibles tax," "sales tax," and "state income tax" defined.**

Sec. 2.

(1) "Intangibles tax" means the intangibles tax imposed by Act No. 301 of the Public Acts of 1939, as amended, being sections 205.131 to 205.147 of the Compiled Laws of 1948, or any similar act.

(2) "Sales tax" means the sales tax imposed by Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Compiled Laws of 1948, or any similar act.

(3) "State income tax" means the income tax imposed by Act No. 281 of the Public Acts of 1967, as amended, being sections 206.1 to 206.499 of the Compiled Laws of 1948, or any similar act.

**History:** 1971, Act 140, Imd. Eff. Sept. 30, 1971