

**INCOME TAX ACT OF 1967 (EXCERPT)**  
**Act 281 of 1967**

**206.105 Allocation and apportionment of business income taxable in another state.**

Sec. 105.

For purposes of allocation and apportionment of income from business activity under this part, a taxpayer is taxable in another state if (a) in that state he is subject to a net income tax, a franchise tax measured by net income, a franchise tax for the privilege of doing business or a corporate stock tax, or (b) that state has jurisdiction to subject the taxpayer to a net income tax regardless of whether, in fact, the state does or does not.

**History:** 1967, Act 281, Eff. Oct. 1, 1967 ;-- Am. 2011, Act 38, Eff. Jan. 1, 2012