

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

206.10 “Fiduciary” defined.

Sec. 10.

"Fiduciary" means a guardian, trustee, executor, administrator, executrix, administratrix, receiver, conservator, or any person acting in any fiduciary capacity, whether or not a resident of this state.

History: 1967, Act 281, Eff. Oct. 1, 1967 ;-- Am. 1971, Act 76, Imd. Eff. July 30, 1971 ;-- Am. 1972, Act 181, Imd. Eff. Aug. 1, 1972 ;-- Am. 1974, Act 33, Imd. Eff. Mar. 8, 1974 ;-- Am. 1975, Act 233, Imd. Eff. Aug. 27, 1975

Compiler's Notes: Section 4 of Act 76 of 1971 provides: "Expiration of act; conditions." "Section 4. The provisions of this amendatory act shall expire August 1, 1972 unless prior thereto the legislature has submitted to the electors constitutional amendments which shall (a) grant property tax relief by limiting of levying of more than 10 mills on property for school operational purposes, (b) permit the legislature to enact taxes on income graduated either as to rate or base or both, or (c) a combination of (a) and (b) as one amendment and (a) as a separate amendment and which said amendments shall be voted upon at a special election to be held on November 2, 1971 or at the general election to be held November 1972." The legislature did not submit to the electors at a November 2, 1971 special election or at the November, 1972 general election proposed constitutional amendment(s) to effect the purposes enumerated in Section 4 of Act 76 of 1971.