

2017 Michigan Compiled Laws

Chapter 206 - Income Tax Act of 1967

Act 281 of 1967 INCOME TAX ACT OF 1967 (206.1 - 206.713)

281-1967-1 PART 1 (206.1...206.532)

281-1967-1-1 CHAPTER 1 (206.1...206.36)

Section 206.12 Definitions; F to N.

Universal Citation: MI Comp L § 206.12 (2017)

206.12 Definitions; F to N.

Sec. 12.

(3) "Internal revenue code" means the United States internal revenue code of 1986 in effect on January 1, 2018 or at the option of the taxpayer, in effect for the tax year.