

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

**141.618 Partial business activity in city; apportionment of net profit.**

Sec. 18.

When the entire net profit of a business subject to the tax is not derived from business activities exclusively within the city, the portion of the entire net profit, earned as a result of work done, services rendered or other business activity conducted in the city, shall be determined under either section 19, sections 20 to 24, or section 25.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1969, Act 42, Imd. Eff. July 17, 1969