

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

**141.656 Refusal by employee to furnish withholding certificate; withholding by employer; report.**

Sec. 56.

If an employee refuses to furnish a withholding certificate upon the request of his or her employer, the employer shall withhold a percentage of the employee's total compensation equal to the percentage rate of tax on resident individuals as set by ordinance to be levied under this ordinance, and report and pay the withholding on the basis of the best information in the possession of the employer.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964 ;-- Am. 1981, Act 60, Imd. Eff. June 5, 1981 ;-- Am. 1982, Act 124, Imd. Eff. Apr. 19, 1982