

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

**206.402 Administration of tax; conflicting provisions.**

Sec. 402.

The tax imposed by this part shall be administered by the department in accordance with 1941 PA 122, MCL 205.1 to 205.31, and this part. In case of conflict between the provisions of 1941 PA 122, MCL 205.1 to 205.31, and this part, the provisions of this part shall prevail.

**History:** Add. 1980, Act 169, Eff. Sept. 17, 1980 ;-- Am. 2011, Act 38, Eff. Jan. 1, 2012