

SEVERANCE TAX ON OIL OR GAS (EXCERPT)
Act 48 of 1929

205.311 "Oil" and "gas" defined.

Sec. 11.

- (1) The word "oil" as used in this act means petroleum oil, mineral oil, or other oil taken from the earth.
- (2) "Gas" as used in this act does not include methane gas extracted from a landfill.

History: 1929, Act 48, Eff. Aug. 28, 1929 ;-- CL 1929, 3614 ;-- CL 1948, 205.311 ;-- Am. 1989, Act 126, Imd. Eff. June 28, 1989