

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

206.52 Exemption.

Sec. 52.

A person with respect to whom a deduction is allowable to another taxpayer during the tax year is not considered to have an allowable exemption for purposes of section 30(2) and, notwithstanding sections 51 and 315, if that person has an adjusted gross income for that tax year of \$1,500.00 or less, is exempt from the tax levied and imposed in section 51 and is not required to file a return under this part.

History: Add. 1988, Act 1, Imd. Eff. Jan. 22, 1988 ;-- Am. 2011, Act 38, Eff. Jan. 1, 2012 ;-- Am. 2018, Act 38, Imd. Eff. Feb. 28, 2018