

**MICHIGAN BUSINESS TAX ACT (EXCERPT)**  
**Act 36 of 2007**

**208.1601 Repealed. 2023, Act 120, Imd. Eff. Sept. 13, 2023.**

**Compiler's Notes:** The repealed section pertained to the refund of excess revenue collections to taxpayers and the countercyclical budget and economic stabilization fund.