

The New Michigan Business Tax

A summary is now available!

July 16, 2007

Enrolled Senate Bill 94 of 2007 was signed by Michigan Governor Granholm July 12, 2007 and has been assigned Public Act number 36 of 2007.

Previous alerts have provided a brief description of the new tax package. A summary article is now available examining those provisions of the new Michigan Business Tax Act concerning the unitary business approach, the definition of the taxpayer, nexus and apportionment.

[Click here for "The New Michigan Business Tax: A Summary of the Provisions Concerning the Unitary Approach, Nexus and Apportionment."](#)