

HOUSE BILL No. 4739

April 23, 1991, Introduced by Rep. Hickner and referred to the Committee on Agriculture, Forestry and Minerals.

A bill to amend section 3 of Act No. 186 of the Public Acts of 1973, entitled

"Tax tribunal act,"

as amended by Act No. 437 of the Public Acts of 1980, being section 205.703 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 3 of Act No. 186 of the Public Acts of
2 1973, as amended by Act No. 437 of the Public Acts of 1980, being
3 section 205.703 of the Michigan Compiled Laws, is amended to read
4 as follows:

5 Sec. 3. As used in this act:

6 ~~(a) "Tribunal" means the tax tribunal.~~

7 (A) ~~(b)~~ "Agency" means a board, official, or
8 administrative agency who is empowered to make a decision,
9 finding, ruling, assessment, determination, or order ~~which~~ THAT

1 is subject to review under the jurisdiction of the tribunal or
2 who has collected a tax for which refund is claimed.

3 (B) ~~-(c)-~~ "Chairperson" means the chairperson of the
4 tribunal.

5 (C) ~~-(d)-~~ "Proceeding" means an appeal.

6 (D) "PROPERTY TAX LAWS" DOES NOT INCLUDE THE DRAIN CODE OF
7 1956, ACT NO. 40 OF THE PUBLIC ACTS OF 1956, BEING SECTIONS 280.1
8 TO 280.630 OF THE MICHIGAN COMPILED LAWS.

9 (E) "TRIBUNAL" MEANS THE TAX TRIBUNAL.