



HOUSE BILL No. 5073

September 29, 1993, Introduced by Reps. Gire, Weeks, Pitoniak, Berman, Gubow, Scott and Yokich and referred to the Committee on Taxation.

A bill to amend section 31 of Act No. 186 of the Public Acts of 1973, entitled
"Tax tribunal act,"
being section 205.731 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 31 of Act No. 186 of the Public Acts of
2 1973, being section 205.731 of the Michigan Compiled Laws, is
3 amended to read as follows:

4 Sec. 31. The ~~tribunal's~~ TAX TRIBUNAL HAS exclusive and
5 original jurisdiction ~~shall be~~ OVER ALL OF THE FOLLOWING:

6 (a) A proceeding for direct review of a final decision,
7 finding, ruling, determination, or order of an agency relating to
8 assessment, valuation, rates, special assessments, allocation, or
9 equalization, under property tax laws.

1 (b) A proceeding for refund or redetermination of a tax
2 under the property tax laws.

3 (C) A PROCEEDING FOR REVIEW OF A FINAL DECISION OR DETERMI-
4 NATION OF AN ASSESSMENT OR VALUATION MADE PURSUANT TO THE CON-
5 TROLLED SUBSTANCES TAX ACT.

6 Section 2. This amendatory act shall not take effect unless
7 Senate Bill No. _____ or House Bill No. 5071 (request
8 no. 02955'93) of the 87th Legislature is enacted into law.