

# HOUSE BILL No. 4489

March 15, 2005, Introduced by Reps. Baxter, Acciavatti, Gosselin, Nitz, Brandenburg, Taub, Vander Veen, Nofs, Gaffney, Hune, Marleau, Huizenga, Elsenheimer, Hansen, Moore, Booher, Sheen and Stakoe and referred to the Committee on Tax Policy.

A bill to amend 1973 PA 186, entitled  
 "Tax tribunal act,"  
 by amending section 79 (MCL 205.779).

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 79. (1) This ~~act shall be~~ **SECTION IS** effective July 1,  
 2 1974. ~~but a~~ **A** new proceeding shall not be commenced before the  
 3 tribunal before September 1, 1974. ~~, and a~~ **A** new or transferred  
 4 proceeding shall not be heard by the tribunal before October 1,  
 5 1974.

6           (2) Except as provided in subsection ~~(3)~~ **(4)**, a person or  
 7 legal entity ~~which~~ **THAT**, immediately before January 1, 1976, was  
 8 entitled to proceed before any quasi-judicial body, court of  
 9 claims, probate court, district court, municipal court, common

1 pleas court, or circuit court of this state for determination of a  
2 matter relating to the ~~state income tax under Act No. 281 of the~~  
3 ~~Public Acts of 1967, as amended, being sections 206.1 to 206.535 of~~  
4 ~~the Michigan Compiled Laws, to the intangibles tax under Act No.~~  
5 ~~301 of the Public Acts of 1933, as amended, being sections 205.131~~  
6 ~~to 205.147 of the Michigan Compiled Laws, to the inheritance tax~~  
7 ~~under Act No. 188 of the Public Acts of 1899, as amended, being~~  
8 ~~sections 205.201 to 205.221 of the Michigan Compiled Laws, to the~~  
9 ~~franchise fee under Act No. 284 of the Public Acts of 1972, as~~  
10 ~~amended, being sections 450.1101 to 450.2099 of the Michigan~~  
11 ~~Compiled Laws, to the general sales tax under Act No. 167 of the~~  
12 ~~Public Acts of 1933, as amended, being sections 205.51 to 205.78 of~~  
13 ~~the Michigan Compiled Laws, to the use tax under Act No. 94 of the~~  
14 ~~Public Acts of 1937, as amended, being sections 205.91 to 205.111~~  
15 ~~of the Michigan Compiled Laws, to gasoline, liquified petroleum~~  
16 ~~gas, and diesel motor fuel taxes under Act No. 150 of the Public~~  
17 ~~Acts of 1927, as amended, being sections 207.101 to 207.194 of the~~  
18 ~~Michigan Compiled Laws, to the cigarette tax under Act No. 265 of~~  
19 ~~the Public Acts of 1947, as amended, being sections 205.501 to~~  
20 ~~205.522 of the Michigan Compiled Laws, or to the oil and gasoline~~  
21 ~~severance tax under Act No. 48 of the Public Acts of 1929, as~~  
22 ~~amended, being sections 205.301 to 205.317 of the Michigan Compiled~~  
23 ~~Laws, shall proceed only before the tribunal. A case filed under~~  
24 ~~previous law before January 1, 1976, shall proceed under those~~  
25 ~~laws.~~ **FOLLOWING TAXES AND FEES SHALL PROCEED ONLY BEFORE THE**  
26 **TRIBUNAL:**

27 (A) THE STATE INCOME TAX UNDER THE INCOME TAX ACT OF 1967,

1 1967 PA 281, MCL 206.1 TO 206.532.

2 (B) THE INTANGIBLES TAX UNDER FORMER 1933 PA 301.

3 (C) THE FRANCHISE FEE UNDER THE BUSINESS CORPORATION ACT, 1972  
4 PA 284, MCL 450.1101 TO 450.2098.

5 (D) THE SALES TAX UNDER THE GENERAL SALES TAX ACT, 1933 PA  
6 167, MCL 205.51 TO 205.78.

7 (E) THE USE TAX UNDER THE USE TAX ACT, 1937 PA 94, MCL 205.91  
8 TO 205.111.

9 (F) THE TAX ON GASOLINE, LIQUEFIED PETROLEUM GAS, AND DIESEL  
10 MOTOR FUEL UNDER FORMER 1927 PA 150.

11 (G) THE TAX ON CIGARETTES UNDER FORMER 1947 PA 265.

12 (H) THE OIL AND GASOLINE SEVERANCE TAX UNDER 1929 PA 48, MCL  
13 205.301 TO 205.317.

14 (3) A CASE FILED UNDER AN ACT LISTED IN SUBSECTION (2) BEFORE  
15 JANUARY 1, 1976 SHALL PROCEED UNDER THE ACT UNDER WHICH THE CASE  
16 WAS FILED.

17 (4) ~~(3)~~ Cases appealable to the state board of tax appeals  
18 and corporation tax appeal board shall continue to be filed with  
19 those boards until December 31, 1976. All such appeals commencing  
20 after December 31, 1976 shall be made to the ~~state tax~~ tribunal.  
21 Any appeals pending before the state board of tax appeals and the  
22 corporation tax appeal board shall be transferred to the tribunal  
23 on December 31, 1977, and the boards are abolished as of ~~such date~~  
24 **DECEMBER 31, 1977.**

25 (5) ~~(4) Cases~~ **A CASE THAT WAS** subject to the jurisdiction of  
26 the state board of tax appeals ~~which were~~ **THAT WAS** filed with the  
27 tribunal on or after January 1, 1976, and before ~~the effective~~

1 ~~date of this amendatory act~~ **MARCH 9, 1976** shall be transferred to  
2 the board of tax appeals.

3 Enacting section 1. This amendatory act does not take effect  
4 unless Senate Bill No.\_\_\_\_ or House Bill No. 4486(request no.  
5 01921'05) of the 93rd Legislature is enacted into law.