

SUBSTITUTE FOR
HOUSE BILL NO. 4434

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending sections 26, 49, and 61 (MCL 205.726, 205.749, and
205.761), sections 26 and 49 as amended by 1980 PA 437 and section
61 as amended by 1992 PA 172.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 26. The tribunal may appoint 1 or more hearing officers
2 to hold hearings. Hearings, except as otherwise provided in chapter
3 6, shall be conducted pursuant to chapter 4 of ~~Act No. 306 of the~~
4 ~~Public Acts of 1969, as amended, being sections 24.271 through~~
5 ~~24.287 of the Michigan Compiled Laws and Act No. 267 of the Public~~
6 ~~Acts of 1976, as amended, being sections 15.261 to 15.275 of the~~
7 ~~Michigan Compiled Laws~~ **THE ADMINISTRATIVE PROCEDURES ACT OF 1969,**

1 1969 PA 306, MCL 24.271 TO 24.287, AND THE OPEN MEETINGS ACT, 1976
2 PA 267, MCL 15.261 TO 15.275. Public notice of the time, date, and
3 place of the hearing shall be given in the manner required by ~~Act~~
4 ~~No. 267 of the Public Acts of 1976, as amended. In matters other~~
5 ~~than before the small claims division under chapter 6, a~~ **THE OPEN**
6 **MEETINGS ACT, 1976 PA 267, MCL 15.261 TO 15.275.** A proposed
7 decision of ~~the~~ **A** hearing officer **OR REFEREE** shall be considered
8 and decided by 1 or more members of the tribunal.

9 Sec. 49. (1) The tribunal by rule shall prescribe filing fees
10 and other fees to be paid in connection with a proceeding **BEFORE**
11 **THE TRIBUNAL.** ~~The fees charged shall be sufficient to cover costs~~
12 ~~of the tribunal except the costs of publishing its decisions, the~~
13 ~~salaries of the tribunal members, their chief clerk, and the costs~~
14 ~~of homestead appeal in the small claims division.~~ The fees shall be
15 paid to the clerk of the tribunal and by order of the tribunal may
16 be taxed as costs.

17 (2) The residential property **AND SMALL CLAIMS** division of the
18 tribunal shall not charge fees or costs on appeals of homestead
19 **PRINCIPAL RESIDENCE** property **AS DEFINED IN RULES PROMULGATED BY THE**
20 **TAX TRIBUNAL.**

21 (3) ~~Fees shall be collected by the clerk and paid directly~~
22 ~~into the state general fund.~~ **THE MICHIGAN TAX TRIBUNAL FUND IS**
23 **CREATED IN THE DEPARTMENT OF LABOR AND ECONOMIC GROWTH AS A**
24 **SEPARATE INTEREST BEARING FUND. ALL FEES COLLECTED PURSUANT TO THIS**
25 **ACT SHALL BE DEPOSITED IN THE MICHIGAN TAX TRIBUNAL FUND. THE STATE**
26 **TREASURER SHALL DIRECT THE INVESTMENT OF THE MICHIGAN TAX TRIBUNAL**
27 **FUND. MONEY IN THE MICHIGAN TAX TRIBUNAL FUND SHALL REMAIN IN THE**

1 MICHIGAN TAX TRIBUNAL FUND AT THE CLOSE OF THE FISCAL YEAR AND
2 SHALL NOT REVERT TO THE GENERAL FUND. MONEY IN THE MICHIGAN TAX
3 TRIBUNAL FUND SHALL BE USED SOLELY FOR OPERATION OF THE TRIBUNAL.

4 Sec. 61. (1) A residential property and small claims division
5 of the tribunal is created and consists of 1 or more members of the
6 tribunal appointed and serving pursuant to this act and those
7 hearing officers and referees appointed by the tribunal who shall
8 hear and decide proceedings before ~~this~~ **THE RESIDENTIAL PROPERTY**
9 **AND SMALL CLAIMS** division.

10 (2) The tribunal may contract with qualified persons other
11 than tribunal employees to act as referees to hear and decide
12 proceedings before the **RESIDENTIAL PROPERTY AND** small claims
13 division.

14 (3) **IN MATTERS BEFORE THE RESIDENTIAL PROPERTY AND SMALL**
15 **CLAIMS DIVISION, A PROPOSED DECISION OF A HEARING OFFICER OR**
16 **REFEREE SHALL BE CONSIDERED AND DECIDED BY 1 OR MORE MEMBERS OF THE**
17 **TRIBUNAL.**