

Act No. 126
Public Acts of 2008
Approved by the Governor
May 8, 2008
Filed with the Secretary of State
May 9, 2008
EFFECTIVE DATE: May 9, 2008

**STATE OF MICHIGAN
94TH LEGISLATURE
REGULAR SESSION OF 2008**

Introduced by Reps. Young, Bieda, Condino, Brown, Tobocman, Pastor, LaJoy, Hopgood, Brandenburg, Ward, Agema, Sak, Moolenaar, Gillard, Griffin, Clemente, Espinoza, Gonzales, Leland, Lemmons, Marleau, Mayes, Polidori, Schuitmaker, Spade, Meadows, Calley, Constan, Coulouris, Hammel, Horn, Jackson, Johnson, Robert Jones, Knollenberg, Melton, Scott, Valentine and Dean

ENROLLED HOUSE BILL No. 4434

AN ACT to amend 1973 PA 186, entitled "An act to create the tax tribunal; to provide for personnel, jurisdiction, functions, practice and procedure; to provide for appeals; and to prescribe the powers and duties of certain state agencies; and to abolish certain boards," 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:

Sec. 26. The tribunal may appoint 1 or more hearing officers to hold hearings. Hearings, except as otherwise provided in chapter 6, shall be conducted pursuant to chapter 4 of the administrative procedures act of 1969, 1969 PA 306, MCL 24.271 to 24.287, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. Public notice of the time, date, and place of the hearing shall be given in the manner required by the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. A proposed decision of a hearing officer or referee shall be considered and decided by 1 or more members of the tribunal.

Sec. 49. (1) The tribunal by rule shall prescribe filing fees and other fees to be paid in connection with a proceeding before the tribunal. The fees shall be paid to the clerk of the tribunal and by order of the tribunal may be taxed as costs.

(2) The residential property and small claims division of the tribunal shall not charge fees or costs on appeals of principal residence property as defined in rules promulgated by the tax tribunal.

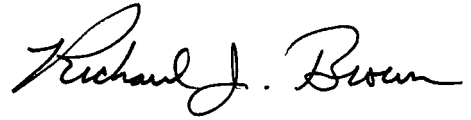
(3) The Michigan tax tribunal fund is created in the department of labor and economic growth as a separate interest bearing fund. All fees collected pursuant to this act shall be deposited in the Michigan tax tribunal fund. The state treasurer shall direct the investment of the Michigan tax tribunal fund. Money in the Michigan tax tribunal fund shall remain in the Michigan tax tribunal fund at the close of the fiscal year and shall not revert to the general fund. Money in the Michigan tax tribunal fund shall be used solely for operation of the tribunal.

Sec. 61. (1) A residential property and small claims division of the tribunal is created and consists of 1 or more members of the tribunal appointed and serving pursuant to this act and those hearing officers and referees appointed by the tribunal who shall hear and decide proceedings before the residential property and small claims division.


(2) The tribunal may contract with qualified persons other than tribunal employees to act as referees to hear and decide proceedings before the residential property and small claims division.

(3) In matters before the residential property and small claims division, a proposed decision of a hearing officer or referee shall be considered and decided by 1 or more members of the tribunal.

This act is ordered to take immediate effect.



Clerk of the House of Representatives



Secretary of the Senate

Approved _____

Governor