



**Senate Fiscal Agency**  
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**BILL ANALYSIS**

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House Bill 4412 (Substitute S-2 as reported)  
Sponsor: Representative Brandt Iden  
House Committee: Tax Policy  
Senate Committee: Finance

**CONTENT**

The bill would amend the Tax Tribunal Act to do the following:

- Specify that the Tax Tribunal, for administrative purposes only, would be in the Department of Licensing and Regulatory Affairs, instead of the Department of Treasury.
- Require Tribunal members to receive training on matters relevant to the work of the Tribunal, including proper courtroom procedures, State and local tax issues, accepted appraisal practices, and proper assessing practices.
- Specify the duties a Tribunal member would have to perform personally.
- Allow a Tribunal member to engage in any other gainful employment or business or professional activity for remuneration, subject to the bill.
- List circumstances under which a Tribunal member could be disqualified from a proceeding, and the disqualification process.

MCL 205.721 & 205.722

Legislative Analyst: Drew Krogulecki

**FISCAL IMPACT**

The bill would have an indeterminate negative fiscal impact on the Department of Licensing and Regulatory Affairs. The Department would incur additional administrative costs related to training for Tribunal members. These costs are estimated at \$10,000 per member. Currently, the Michigan Tax Tribunal is funded through filing fees; however, revenue from these fees is insufficient to cover the Tribunal's current costs. An additional funding source likely would be required to cover these training needs.

Date Completed: 12-6-18

Fiscal Analyst: Elizabeth Raczkowski