

Legislative Analysis



TAX TRIBUNAL ELECTRONIC HEARINGS

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Senate Bill 272 (S-1) as passed by the Senate
Sponsor: Sen. Stephanie Chang
House Committee: Tax Policy [Discharged]
Senate Committee: Finance
Complete to 12-7-22

Analysis available at
<http://www.legislature.mi.gov>

SUMMARY:

Senate Bill 272 would amend the Tax Tribunal Act to allow the Residential Property and Small Claims Division of the Michigan Tax Tribunal to conduct hearings and rehearings by telephone or video conference.

Currently, the act only allows telephone or videoconference hearings with the consent of all parties involved and the leave of the tribunal. The bill would eliminate this requirement and instead allow in-person hearings upon the request of one of the parties involved in a case. The bill would not alter the current requirements regarding the location of in-person hearings and rehearings.

MCL 205.762

BACKGROUND:

According to its website, the Michigan Tax Tribunal is the administrative court that hears appeals for all Michigan taxes. The Small Claims Division hears cases regarding property disputes involving residential property and certain other disputes with amounts in contention under \$100,000.

FISCAL IMPACT:

The bill would not have a fiscal impact on state or local government.

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