

Legislative Analysis



TAX TRIBUNAL ELECTRONIC HEARINGS

Phone: (517) 373-8080
<http://www.house.mi.gov/hfa>

Senate Bill 150 as reported from committee

Sponsor: Sen. Stephanie Chang

House Committee: Tax Policy

Senate Committee: Finance, Insurance, and Consumer Protection

Complete to 10-25-23

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

(Enacted as Public Act 129 of 2024)

SUMMARY:

Senate Bill 150 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

BRIEF DISCUSSION:

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.

The bill is identical to Senate Bill 272¹ of the 2021-22 session as it was passed by the Senate.

FISCAL IMPACT:

To the extent that it allows for additional remote hearings, the bill could generate savings for the state through reduced travel expenses. However, it is expected that any fiscal impact would be minimal.

POSITIONS:

A representative of the Michigan Tax Tribunal testified in support of the bill. (10-18-23)

¹ <http://legislature.mi.gov/doc.aspx?2021-SB-0272>

The following entities indicated support for the bill (10-18-23):

- Department of Licensing and Regulatory Affairs
- Michigan Assessors Association
- State Bar of Michigan

Legislative Analyst: Alex Stegbauer
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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations and does not constitute an official statement of legislative intent.