

Legislative Analysis



ELECTRONIC TAX TRIBUNAL HEARINGS

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

House Bill 4098 as introduced
Sponsor: Rep. Pat Outman

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

House Bill 4099 as introduced
Sponsor: Rep. Steve Frisbie

Committee: Finance
Complete to 3-3-25

SUMMARY:

House Bill 4098 would amend the Tax Tribunal act to allow the tribunal hold hearings and decide proceedings electronically by telephone or video conferencing, if it is agreed on by the parties involved and approved by the tribunal.

MCL 205.726 and 205.734

House Bill 4099 would amend the Open Meetings Act to make complementary changes allowing for the implementation of House Bill 4098.

MCL 15.263a

Neither bill can take effect unless both bills are enacted.

FISCAL IMPACT:

To the extent that House Bill 4098 allows for additional remote hearings, it could generate savings for the state through reduced travel expenses. However, it is expected that any fiscal impact would be minimal.

House Bill 4099 would have no fiscal impact on the state or local units of government.

Legislative Analyst: Alex Stegbauer
Fiscal Analysts: Ben Gielczyk
Michael Cnossen

■ 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.