

**REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)**  
**Act 122 of 1941**

**205.7 Awarding damages; conditions; limitation.**

Sec. 7. If the department intentionally or recklessly disregards a provision of a law, rule, or written guideline or procedure of the department in connection with the determination, collection, or refund of a tax, interest, or penalty under this act or a tax administered under this act, a taxpayer may be awarded actual damages, including reasonable attorney fees, sustained as a result of the department's action. An award under this section shall not exceed \$10,000.00. A claim may be brought under this section only if the cause of action arose before January 1, 1996.

**History:** Add. 1993, Act 14, Imd. Eff. Apr. 1, 1993.

**Compiler's note:** Former MCL 205.7, which pertained to the state board of tax appeals, was repealed by Act 37 of 1976, Eff. Dec. 31, 1977, Act 162 of 1980, Eff. Dec. 31, 1981, and by Act 138 of 1981, Eff. Sept. 30, 1982.

**Popular name:** Revenue Act