

**TAX TRIBUNAL ACT (EXCERPT)**  
**Act 186 of 1973**

**205.732 Tax tribunal; powers.**

Sec. 32. The tribunal's powers include, but are not limited to, all of the following:

(a) Affirming, reversing, modifying, or remanding a final decision, finding, ruling, determination, or order of an agency.

(b) Ordering the payment or refund of taxes in a matter over which it may acquire jurisdiction.

(c) Granting other relief or issuing writs, orders, or directives that it deems necessary or appropriate in the process of disposition of a matter over which it may acquire jurisdiction.

(d) Promulgating rules for the implementation of this act, including rules for practice and procedure before the tribunal and for mediation as provided in section 47, under the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

(e) Mediating a proceeding before the tribunal.

(f) Certifying mediators to facilitate claims in the court of claims and in the tribunal.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 2008, Act 125, Imd. Eff. May 9, 2008.

**Administrative rules:** R 205.1101 et seq. of the Michigan Administrative Code.