

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

**205.734 Hearing and deciding proceeding; location; accommodations and equipment; conducting business at public meeting; notice.**

Sec. 34. (1) One or more members of the tribunal may hear and decide proceedings.

(2) The tribunal shall sit at places throughout the state as the tribunal determines. The county board of commissioners for the county in which the tribunal is sitting, except when the tribunal is sitting in the city of Lansing, shall provide the tribunal with suitable accommodations and equipment on request of the chairperson. The business which the tribunal may perform shall be conducted at a public meeting on the tribunal held in compliance with Act No. 267 of the Public Acts of 1976, as amended. Public notice of the time, date, and place of the meeting shall be given in the manner required by Act No. 267 of the Public Acts of 1976, as amended.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976;—Am. 1978, Act 439, Imd. Eff. Oct. 9, 1978;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981.