

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

**205.749 Fees; Michigan tax tribunal fund; creation; deposit of fees; money remaining in fund at close of fiscal year; use.**

Sec. 49. (1) The tribunal by rule shall prescribe filing fees and other fees to be paid in connection with a proceeding before the tribunal. The fees shall be paid to the clerk of the tribunal and by order of the tribunal may be taxed as costs.

(2) The residential property and small claims division of the tribunal shall not charge fees or costs on appeals of principal residence property as defined in rules promulgated by the tax tribunal.

(3) The Michigan tax tribunal fund is created in the department of labor and economic growth as a separate interest bearing fund. All fees collected pursuant to this act shall be deposited in the Michigan tax tribunal fund. The state treasurer shall direct the investment of the Michigan tax tribunal fund. Money in the Michigan tax tribunal fund shall remain in the Michigan tax tribunal fund at the close of the fiscal year and shall not revert to the general fund. Money in the Michigan tax tribunal fund shall be used solely for operation of the tribunal.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1980, Act 437, Imd. Eff. Jan. 14, 1981;—Am. 2008, Act 126, Imd. Eff. May 9, 2008.

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