

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

**205.764 Referral of proceedings; transfer of matter for hearing and decision; fees, costs, and expenses.**

Sec. 64. (1) With the permission of the petitioner-appellant, the division or the chairperson may refer a proceeding to the tribunal for its decision.

(2) A party or an intervening party may request a transfer of a matter to the tribunal for hearing and decision. If the request is granted the party requesting the transfer shall pay:

- (a) The fees and costs related to the transfer.
- (b) The reasonable expenses incurred by the other parties incidental to the transfer from the division.
- (c) Costs resulting from subsequent appeals if the other party prevails.

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