

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

**205.765 Decision as precedent; designation.**

Sec. 65. A decision of the division is not a precedent unless so designated by the tribunal.

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