

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.774 Right to sue agency for refund abolished; payments under protest not required.

Sec. 74. The right to sue any agency for refund of any taxes other than by proceedings before the tribunal is abolished as of September 30, 1974. If a tax paid to an agency is erroneous or unlawful, it shall not be requisite that the payment be made under protest in order to invoke a right to refund by proceedings before the tribunal.

History: 1973, Act 186, Eff. July 1, 1974.