

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

**205.779 Effective date; commencement of new proceeding; hearing of new or transferred proceeding; certain persons or legal entities to proceed before tax tribunal only; cases filed under prior law; transfer of certain cases to board of tax appeals.**

Sec. 79. (1) This act shall be effective July 1, 1974, but a new proceeding shall not be commenced before the tribunal before September 1, 1974, and a new or transferred proceeding shall not be heard by the tribunal before October 1, 1974.

(2) Except as provided in subsection (3) a person or legal entity which, immediately before January 1, 1976, was entitled to proceed before any quasi-judicial body, court of claims, probate court, district court, municipal court, common pleas court, or circuit court of this state for determination of a matter relating to the state income tax under Act No. 281 of the Public Acts of 1967, as amended, being sections 206.1 to 206.535 of the Michigan Compiled Laws, to the intangibles tax under Act No. 301 of the Public Acts of 1933, as amended, being sections 205.131 to 205.147 of the Michigan Compiled Laws, to the inheritance tax under Act No. 188 of the Public Acts of 1899, as amended, being sections 205.201 to 205.221 of the Michigan Compiled Laws, to the franchise fee under Act No. 284 of the Public Acts of 1972, as amended, being sections 450.1101 to 450.2099 of the Michigan Compiled Laws, to the general sales tax under Act No. 167 of the Public Acts of 1933, as amended, being sections 205.51 to 205.78 of the Michigan Compiled Laws, to the use tax under Act No. 94 of the Public Acts of 1937, as amended, being sections 205.91 to 205.111 of the Michigan Compiled Laws, to gasoline, liquified petroleum gas, and diesel motor fuel taxes under Act No. 150 of the Public Acts of 1927, as amended, being sections 207.101 to 207.194 of the Michigan Compiled Laws, to the cigarette tax under Act No. 265 of the Public Acts of 1947, as amended, being sections 205.501 to 205.522 of the Michigan Compiled Laws, or to the oil and gasoline severance tax under Act No. 48 of the Public Acts of 1929, as amended, being sections 205.301 to 205.317 of the Michigan Compiled Laws, shall proceed only before the tribunal. A case filed under previous law before January 1, 1976, shall proceed under those laws.

(3) Cases appealable to the state board of tax appeals and corporation tax appeal board shall continue to be filed with those boards until December 31, 1976. All such appeals commencing after December 31, 1976 shall be made to the state tax tribunal. Any appeals pending before the state board of tax appeals and the corporation tax appeal board shall be transferred to the tribunal on December 31, 1977, and the boards are abolished as of such date.

(4) Cases subject to the jurisdiction of the state board of tax appeals which were filed with the tribunal on or after January 1, 1976, and before the effective date of this amendatory act shall be transferred to the board of tax appeals.

**History:** 1973, Act 186, Eff. July 1, 1974;—Am. 1976, Act 37, Imd. Eff. Mar. 9, 1976.

**Constitutionality:** Op. Att'y Gen. No. 5138 (1976) states, in part: "I am, therefore, of the opinion that the legislation did not intend to abolish the State Board of Tax Appeals unless its jurisdiction was effectively transferred to another administrative or quasi-judicial body. Consequently, I conclude that 1973 PA 186, section 79, as originally enacted and as amended by 1976 PA 37 is invalid in its entirety and that it does not abolish the State Board of Tax Appeals."