

EXECUTIVE REORGANIZATION ORDER
E.R.O. No. 1991-16

205.35 Transfer of powers and duties of the revenue division of the department of treasury and the state commissioner of revenue to the state treasurer.

WHEREAS, Article V, Section 2, of the Constitution of the State of Michigan of 1963 empowers the Governor to make changes in the organization of the Executive Branch or in the assignment of functions among its units which he considers necessary for efficient administration; and

WHEREAS, the Revenue Division and the State Commissioner of Revenue were created by Act No. 122 of the Public Acts of 1941, as amended, being Section 205.1 et seq. of the Michigan Compiled laws, as amended, and were thereafter transferred by a Type I transfer to the Department of Treasury; and

WHEREAS, the duties of the Revenue Division and the State Commissioner of Revenue are to enforce state tax laws and to collect state taxes, assessments, licenses, fees and other moneys as may be designated by law and to deposit moneys collected in the state treasury; and

WHEREAS, the functions, duties, and responsibilities assigned to the Revenue Division and the State Commissioner of Revenue can be more effectively organized and carried out under the supervision and direction of the State Treasurer as head of the Department of Treasury; and

WHEREAS, it is necessary in the interests of efficient administration and effectiveness of government to effect changes in the organization of the Executive Branch of government.

NOW, THEREFORE, I, John Engler, Governor of the State of Michigan, pursuant to the powers vested in me by the Constitution of the State of Michigan of 1963 and the laws of the State of Michigan, do hereby order the following:

(1) All the statutory authority, powers, duties, functions, and responsibilities of the Revenue Division and the State Commissioner of Revenue, created under Act No. 122 of the Public Acts of 1941, as amended, being Section 205.1 et seq. of the Michigan Compiled Laws, are hereby transferred to the State Treasurer as head of the Department of Treasury by a Type III transfer, as defined by Section 3 of Act No. 380 of the Public Acts of 1965, as amended, being Section 16.103 of the Michigan Compiled Laws.

(2) The State Treasurer as head of the Department of Treasury may appoint a State Commissioner of Revenue or may administer the assigned functions in other ways to promote efficient administration.

(3) The State Treasurer shall provide executive direction and supervision for the implementation of the transfer. The assigned functions shall be administered under the direction and supervision of the State Treasurer, and all prescribed functions of rule making, issuing bulletins that explain interpretations of current state tax laws, examining the books and records of persons or taxpayers, issuing subpoenas and administering oaths, and licensing and registration of persons and taxpayers, shall be transferred to the State Treasurer.

(4) All records, personnel, property, and unexpended balances of appropriations, allocations, and other funds used, held, employed, available, or to be made available to the Revenue Division and the State Commissioner of Revenue for the activities transferred to the State Treasurer by this Order are hereby transferred to the Department of Treasury.

(5) The State Treasurer shall make internal organizational changes as may be administratively necessary to complete the realignment of responsibilities prescribed by this Order.

(6) The State Treasurer as head of the Department of Treasury shall immediately initiate coordination to facilitate the transfer and develop a memorandum of record identifying any pending settlements, issues of compliance with applicable federal and State laws and regulations, or other obligations to be resolved by the Revenue Division.

(7) All rules, orders, contracts, and agreements relating to the assigned functions lawfully adopted prior to the effective date of this Order shall continue to be effective until revised, amended, or repealed.

(8) Any suit, action, or other proceeding lawfully commenced by, against, or before any entity affected by this Order shall not abate by reason of the taking effect of this Order. Any suit, action, or other proceeding may be maintained by, against, or before the appropriate successor of any entity affected by this Order.

In fulfillment of the requirement of Article V, Section 2, of the Constitution of the State of Michigan of 1963, the provisions of this Executive Order shall become effective 60 days after the filing of this Executive Order.

History: 1991, E.R.O. No. 1991-16, Eff. Sept. 10, 1991.