



**House
Legislative
Analysis
Section**

Manufacturer's Bank Building, 12th Floor
Lansing, Michigan 48909
Phone: 517/373-6466

TAX TRIBUNAL APPEALS: COURT RULES

House Bill 4773 as introduced
First Analysis (10-26-89)

Sponsor: Rep. Ted Wallace
Committee: Taxation

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THE APPARENT PROBLEM:

Under the Tax Tribunal Act, an appeal of a tribunal decision goes to the state court of appeals. The act says an appeal must be filed "in accordance with the general court rules" within 20 days after the decision or within 20 days after denial of a motion for rehearing. Legal authorities say the act should refer to the Michigan court rules which were adopted in 1985 (and generally allow 21 days for appeals) and replaced the general court rules of 1963.

THE CONTENT OF THE BILL:

The bill would amend the Tax Tribunal Act to specify that appeals from decisions of the tribunal would have to be in accordance with the Michigan court rules. Obsolete references to "the general court rules" and to 20-day deadlines would be deleted.

FISCAL IMPLICATIONS:

There is no information at present.

ARGUMENTS:

For:

The bill would update the Tax Tribunal Act to make it conform with the Michigan court rules adopted in 1985 and make appeals under that act consistent with all other appeals. (The Michigan court rules currently allow 21 days for filing an appeal rather than the 20 days allowed in the tribunal act.)

POSITIONS:

There are no positions at present.

H.B. 4773 (10-26-89)