

SFA

BILL ANALYSIS

Senate Fiscal Agency

• Lansing, Michigan 48909

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House Bill 4773 (as reported without amendment)
Sponsor: Representative Ted Wallace
House Committee: Taxation
Senate Committee: Finance

Date Completed: 12-5-89

RATIONALE

Under the Tax Tribunal Act, an appeal of a Tribunal decision goes to the State Court of Appeals. The Act says that 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. The Michigan Court Rules were adopted in 1985 to replace the General Court Rules of 1963. It has been suggested that the Act should refer to the Michigan Court Rules (which generally allow 21 days for appeals).

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.

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CONTENT

The bill would amend the Tax Tribunal Act to require that appeals from decisions of the Tribunal be in accordance with the Michigan Court Rules, instead of in accordance with General Court Rules as is currently provided in the Act. The bill also would delete language that requires an appeal to be filed within 20 days after a Tribunal decision or denial for a rehearing, and would instead require that an appeal be filed in accordance with the Michigan Court Rules.

MCL 205.753

FISCAL IMPACT

The bill would have no fiscal impact on State or local government.

ARGUMENTS**Supporting Argument**

The bill would update the Tax Tribunal Act to make it conform with the Michigan Court

H8990/S4773A

This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.

H.B. 4773 (12-5-89)