



STATE OF MICHIGAN  
JOCELYN BENSON, SECRETARY OF STATE  
DEPARTMENT OF STATE  
LANSING

September 10, 2024

**NOTICE OF FILING**

**ADMINISTRATIVE RULES**

To: Secretary of the Senate  
Clerk of the House of Representatives  
Joint Committee on Administrative Rules  
Michigan Office of Administrative Hearings and Rules (Administrative Rules #24-037-TY)  
Legislative Service Bureau (Secretary of State Filing #24-09-01)  
Department of Treasury

In accordance with the requirements of Section 46 of Act No. 306 of the Public Acts of 1969, being MCL 24.246, and paragraph 16 of Executive Order 1995-6, this is to advise you that the Michigan Office of Administrative Hearings and Rules filed Administrative Rule #2024-037-TY (Secretary of State Filing #24-09-01) on this date at 11:07 A.M. for the Department of Treasury entitled, "Specific Sales and Use Tax Rules."

These rules become effective immediately after filing with the secretary of state unless adopted under section 33, 44, or 45a(9) of the administrative procedures act of 1969, 1969 PA 306, MCL 24.233, 24.244, or 24.245a. Rules adopted under these sections become effective 7 days after filing with the secretary of state.

Sincerely,

Jocelyn Benson  
Secretary of State

Lashana Threlkeld, Departmental Supervisor  
Office of the Great Seal

Enclosure



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
SUZANNE SONNEBORN  
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA  
DIRECTOR

September 10, 2024

The Honorable Jocelyn Benson  
Secretary of State  
Office of the Great Seal  
Richard H. Austin Building – 1<sup>st</sup> Floor  
430 W. Allegan  
Lansing, MI 48909

Dear Secretary Benson:

Re: Michigan Administrative Rules #: 2024-37 TY

The Michigan Office of Administrative Hearings and Rules received administrative rules, dated August 1, 2024 for the Department of Treasury “**Specific Sales and Use Tax Rules**”. We are transmitting these rules to you pursuant to the requirements of Section 46 of Act No. 306 of the Public Acts of 1969, being MCL 24.246, and paragraph 16 of Executive Order 1995-6.

Sincerely,

Michigan Office of Administrative Hearings and Rules



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

RACHAEL EUBANKS  
STATE TREASURER

CERTIFICATE OF ADOPTION

2024-037 TY

SPECIFIC SALES AND USE TAX RULES

Pursuant to the authority conferred on the department of treasury by section 3 of 1941 PA 122, MCL 205.3, the department of treasury formally adopts:

R 205.136 of the Michigan Administrative Code is rescinded.

Date: 9/3/24

Adopted By:   
Rachael Eubanks, State Treasurer



GRETCHEN WHITMER  
GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS  
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES  
SUZANNE SONNEBORN  
EXECUTIVE DIRECTOR

MARLON I. BROWN, DPA  
DIRECTOR

## **LEGAL CERTIFICATION OF RULES**

I certify that I have examined the attached administrative rules, dated August 1, 2024, in which the Department of Treasury proposes to modify a portion of the Michigan Administrative Code entitled "Specific Sales and Use Tax Rules" by:


- ◆ Rescinding R 205.136.

The Legislative Service Bureau has approved the proposed rules as to form, classification, and arrangement.

I approve the rules as to legality pursuant to the Administrative Procedures Act, MCL 24.201 *et seq.* and Executive Order No. 2019-6. In certifying the rules as to legality, I have determined that they are within the scope of the authority of the agency, do not violate constitutional rights, and are in conformity with the requirements of the Administrative Procedures Act.

Dated: August 29, 2024

Michigan Office of Administrative Hearings and Rules

By:   
Ashlee N. Lynn,  
Attorney



Since 1941

**Legal Division**

**Kevin H. Studebaker, Director**

CERTIFICATE OF APPROVAL

On behalf of the Legislative Service Bureau, and as required by section 45 of the Administrative Procedures Act of 1969, 1969 PA 306, MCL 24.245, I have examined the proposed rules of the Department of Treasury dated August 1, 2024, rescinding R 205.136 of the Department's rules entitled "Specific Sales and Use Tax Rules." I approve the rules as to form, classification, and arrangement.

Pursuant to section 44(1) of the Administrative Procedures Act of 1969, 1969 PA 306, MCL 24.244(1), these rules are being processed without a public hearing.

Dated: August 29, 2024

LEGISLATIVE SERVICE BUREAU

By \_\_\_\_\_

Rachel M. Hughart,  
Legal Counsel

DEPARTMENT OF TREASURY

STATE TREASURER

GENERAL SALES AND USE TAX RULES

SPECIFIC SALES AND USE TAX RULES

Filed with the secretary of state on September 10, 2024

These rules become effective immediately after filing with the secretary of state unless adopted under section 33, 44, or 45a(9) of the administrative procedures act of 1969, 1969 PA 306, MCL 24.233, 24.244, or 24.245a. Rules adopted under these sections become effective 7 days after filing with the secretary of state.

(By authority conferred on the department of treasury by section 3 of 1941 PA 122, MCL 205.3)

R 205.136 of the Michigan Administrative Code is rescinded, as follows:

GENERAL SALES AND USE TAX RULES

R 205.136 Rescinded.

August 1, 2024

FILED WITH SECRETARY OF STATE

ON 9/10/24 AT 11:07 A.M.