GRETCHEN WHITMER
GOVERNOR

ORLENE HAWKS DIRECTOR

LEGAL CERTIFICATION OF RULE

I certify that I have examined the attached administrative rule, dated June 15, 2020, in which the Department of Treasury proposes to modify a portion of the Michigan Administrative Code entitled "Specific Sales and Use Tax Rules" by:

♦ Amending R 205.127.

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

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

Dated: July 23, 2020

Michigan Office of Administrative Hearings and Rules

By: Katie Wienczewski,

Attorney