

HOUSE BILL No. 6172

May 18, 2010, Introduced by Reps. Stamas, Daley, Paul Scott, Proos, Moore, DeShazor, Kurtz, Pavlov, McMillin, Knollenberg, Walsh, Lori, Lund and Genetski and referred to the Committee on Tax Policy.

A bill to amend 1973 PA 186, entitled "Tax tribunal act," by amending section 49 (MCL 205.749), as amended by 2008 PA 126.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 49. (1) The tribunal by rule shall prescribe filing fees
2 and other fees to be paid in connection with a proceeding before
3 the tribunal. The fees shall be paid to the clerk of the tribunal
4 and by order of the tribunal may be taxed as costs.

5 (2) The residential property and small claims division of the
6 tribunal shall not charge fees or costs on appeals of principal
7 residence property as defined in rules promulgated by the tax
8 tribunal.

9 (3) The Michigan tax tribunal fund is created in the

1 department of **ENERGY**, labor, and economic growth as a separate
2 interest bearing fund. All fees collected pursuant to this act
3 shall be deposited in the Michigan tax tribunal fund. The state
4 treasurer shall direct the investment of the Michigan tax tribunal
5 fund. Money in the Michigan tax tribunal fund shall remain in the
6 Michigan tax tribunal fund at the close of the fiscal year and
7 shall not revert to the general fund. Money in the Michigan tax
8 tribunal fund shall be used solely for operation of the tribunal.

9 **(4) BEGINNING ON THE EFFECTIVE DATE OF THE AMENDATORY ACT THAT**
10 **ADDED THIS SUBSECTION, IF THE TRIBUNAL ENTERS A JUDGMENT IN FAVOR**
11 **OF A PETITIONER, THE TRIBUNAL SHALL AWARD COSTS TO THE PETITIONER**
12 **FOR ALL FEES PAID.**