205.7 Awarding damages; conditions; limitation.

Sec. 7. If the department intentionally or recklessly disregards a provision of a law, rule, or written
guideline or procedure of the department in connection with the determination, collection, or refund of a tax,
interest, or penalty under this act or a tax administered under this act, a taxpayer may be awarded actual
damages, including reasonable attorney fees, sustained as a result of the department's action. An award under
this section shall not exceed $10,000.00. A claim may be brought under this section only if the cause of action
arose before January 1, 1996.


Compiler's note: Former MCL 205.7, which pertained to the state board of tax appeals, was repealed by Act 37 of 1976, Eff. Dec.

Popular name: Revenue Act