

HOUSE BILL No. 5365

October 25, 2007, Introduced by Reps. Rick Jones, Palsrok, Steil, Robertson, Opsommer, Amos, Casperson, Polidori, Moss, Marleau, Garfield, Pearce, Agema, Rocca and Dean and referred to the Committee on Tax Policy.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 52 (MCL 205.752).

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 52. (1) A decision and order of the tribunal is final and
2 conclusive on all parties, unless reversed, remanded, or modified
3 on appeal. A copy of the decision or order shall be mailed
4 forthwith to each party or his OR HER attorney of record. ~~Costs may~~
5 ~~be awarded in the discretion of the tribunal~~ **THE TRIBUNAL SHALL**
6 **AWARD COSTS TO THE PETITIONER IF THE TRIBUNAL'S DECISION AND ORDER**
7 **IS IN FAVOR OF THE PETITIONER.**

8 (2) The tribunal may order a rehearing upon written motion
9 made by a party within 20 days after the entry of the decision or
10 order. A decision or order may be amended or vacated after the

1 rehearing.