

HOUSE BILL NO. 4098

February 20, 2025, Introduced by Reps. Outman, Neyer, Rigas, Frisbie, Martin, Pavlov, Rheingans, Wortz, Jenkins-Arno, Wozniak, Johnsen, Harris and Borton and referred to Committee on Finance.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending sections 26 and 34 (MCL 205.726 and 205.734), section
26 as amended by 2008 PA 126 and section 34 as amended by 1980 PA
437.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 26. **(1)** The tribunal may appoint 1 or more hearing
2 officers to hold hearings. ~~Hearings, except~~ **Except** as otherwise
3 provided in chapter 6 **and subject to subsection (2), shall** ~~hearings~~

1 **must** be conducted pursuant to chapter 4 of the administrative
 2 procedures act of 1969, 1969 PA 306, MCL 24.271 to ~~24.287~~, **24.288**,
 3 and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275.
 4 Public notice of the time, date, and place of ~~the-a~~ hearing shall
 5 **must** be given in the manner required by the open meetings act, 1976
 6 PA 267, MCL 15.261 to 15.275. A proposed decision of a hearing
 7 officer or referee ~~shall~~**must** be considered and decided by 1 or
 8 more members of the tribunal.

9 **(2) Hearings conducted under subsection (1) may be held in**
 10 **person or, if agreed on by the parties and approved by the**
 11 **tribunal, electronically by telephone or video conferencing.**

12 Sec. 34. (1) One or more members of the tribunal may hear and
 13 decide proceedings. **Proceedings conducted under this subsection may**
 14 **be held in person or, if agreed on by the parties and approved by**
 15 **the tribunal, electronically by telephone or video conferencing.**

16 (2) The tribunal shall sit at places throughout ~~the~~**this** state
 17 as the tribunal determines. The county board of commissioners for
 18 the county in which the tribunal is sitting, except when the
 19 tribunal is sitting in the city of Lansing, shall provide the
 20 tribunal with suitable accommodations and equipment on request of
 21 the chairperson. ~~The business which the tribunal may perform shall~~
 22 ~~be conducted at a public meeting on the tribunal held in compliance~~
 23 ~~with Act No. 267 of the Public Acts of 1976, as amended. The~~
 24 **tribunal shall conduct its business in compliance with the open**
 25 **meetings act, 1976 PA 267, MCL 15.261 to 15.275.** Public notice of
 26 the time, date, and place of ~~the-a~~ meeting shall~~subject to the~~
 27 **open meetings act, 1976 PA 267, MCL 15.261 to 15.275, must** be given
 28 in the manner required by ~~Act No. 267 of the Public Acts of 1976,~~
 29 ~~as amended.~~**the open meetings act, 1976 PA 267, MCL 15.261 to**

1 **15.275.**

2 Enacting section 1. This amendatory act does not take effect
3 unless House Bill No. 4099 (request no. H01216'25 a) of the 103rd
4 Legislature is enacted into law.