

TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.741 Tax tribunal; proceedings before state tax commission or circuit court.

Sec. 41.

A person or legal entity which, immediately before the effective date of this act, was entitled to proceed before the state tax commission or circuit court of this state for determination of a matter subject to the tribunal's jurisdiction, as provided in section 31, shall proceed only before the tribunal.

History: 1973, Act 186, Eff. July 1, 1974