

STATE TAX COMMISSION (EXCERPT)
Act 360 of 1927

209.103 State tax department abolished; transfer of powers, duties and records.

Sec. 3. The powers and duties now vested by law in the state tax department are hereby transferred to and vested in the state tax commission, and all records, files, books and papers of every nature pertaining to the functions of said state tax department shall be turned over to the state tax commission and shall be preserved as a part of the records and files of said commission. Upon the taking effect of this act, the state tax department shall be abolished and the powers and duties heretofore exercised and performed by said state tax department under authority of law shall hereafter be exercised and performed by the state tax commission. Whenever in any law of the state, reference is made to the state tax department whose powers and duties are thus transferred, such reference shall be deemed to be made to the state tax commission.

History: 1927, Act 360, Eff. Sept. 5, 1927;—CL 1929, 3712;—CL 1948, 209.103.