

HOUSE BILL NO. 5868

June 26, 2024, Introduced by Reps. Markkanen, Brixie, Wilson, Hill, Xiong, Wegela, Tsernoglou, Hope, Rheingans, Hood, Steckloff, Breen, Brabec, Paiz, McKinney, Price, McFall, Mentzer, Byrnes, Dievendorf, Roth and Morgan and referred to the Committee on Tax Policy.

A bill to amend 1973 PA 186, entitled
"Tax tribunal act,"
by amending section 3 (MCL 205.703), as amended by 2008 PA 125.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Sec. 3. As used in this act:

2 (a) "Agency" means a board, official, or administrative agency
3 empowered to make a decision, finding, ruling, assessment,
4 determination, or order that is subject to review under the
5 jurisdiction of the tribunal or that has collected a tax for which
6 a refund is claimed.

1 (b) "Chairperson" means the chairperson of the tribunal.

2 (c) **"Entire tribunal" means the hearing division of the**
3 **tribunal other than the residential property and small claims**
4 **division created in section 61.**

5 (d) ~~(e)~~—"Mediation" means a voluntary process in which a
6 mediator facilitates communication between parties, assists in
7 identifying issues, and helps explore solutions to promote a
8 mutually acceptable settlement.

9 (e) ~~(d)~~—"Mediator" means a neutral third party who is
10 certified by the tribunal under section 47 as a mediator in a
11 proceeding before the tribunal or as a facilitator in the court of
12 claims, and who is agreed to by the parties.

13 (f) ~~(e)~~—"Proceeding" means an appeal taken under this act.

14 (g) ~~(f)~~—"Property tax laws" does not include the drain code of
15 1956, 1956 PA 40, MCL 280.1 to 280.630.

16 (h) ~~(g)~~—"Tribunal" means the tax tribunal created under
17 section 21.

18 Enacting section 1. This amendatory act does not take effect
19 unless all of the following bills of the 102nd Legislature are
20 enacted into law:

21 (a) Senate Bill No. ____ or House Bill No. 5867 (request no.
22 00446'23).

23 (b) Senate Bill No. ____ or House Bill No. 5866 (request no.
24 04243'23).