

**TAX TRIBUNAL ACT (EXCERPT)**  
**Act 186 of 1973**

**205.746 Evidence; written decision; rules of privilege; objection; official report of proceeding; availability of writings to public; costs for transcripts.**

Sec. 46.

(1) In a proceeding before the tribunal all parties may submit evidence. The tribunal shall make its decision in writing. The tribunal may admit and give probative effect to evidence of a type commonly relied upon by reasonably prudent men in the conduct of their affairs. Irrelevant, immaterial, or unduly repetitious evidence may be excluded. Effect shall be given to the rules of privilege recognized by law. An objection to an offer of evidence may be made.

(2) A proceeding before the tribunal shall be officially reported. A writing prepared, owned, used, in the possession of, or retained by the tribunal in the performance of an official function shall be made available to the public in compliance with Act No. 442 of the Public Acts of 1976, being sections 15.231 to 15.247 of the Michigan Compiled Laws. Costs assessed for transcripts shall be collected by the clerk and paid into a revolving fund to be used solely to defray the costs of preparing transcripts.

**History:** 1973, Act 186, Eff. July 1, 1974 ;-- Am. 1976, Act 365, Imd. Eff. Dec. 23, 1976 ;-- Am. 1978, Act 439, Imd. Eff. Oct. 9, 1978

**Compiler's Notes:** In subsection (2) of this section, "15.247" evidently should read "15.246".