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Senate Bill 150 (as introduced 3-8-23)  
Sponsor: Senator Stephanie Chang  
Committee: Finance, Insurance, and Consumer Protection

Date Completed: 4-24-23

## **CONTENT**

**The bill would amend the Tax Tribunal Act to allow the residential property and small claims division ("small claims division") of the Michigan Tax Tribunal to conduct hearings and rehearings telephonically, by videoconferencing, or in person.**

Under the Act, the small claims division of the Tribunal has jurisdiction over a proceeding in which residential property is exclusively involved or one involving an appeal of any other tax over which the tribunal has jurisdiction if the amount of the tax in dispute is \$20,000 or less, adjusted annually by the inflation rate. (For 2023, that amount-in-dispute threshold is \$28,003 or less.)

Except as otherwise provided, the small claims division must meet in the county in which the property in question is located or in a county contiguous to that county. A petitioner-appellant must not be required to travel more than 100 miles from the location of the property in question to the hearing site, except that a rehearing by a Tribunal member must be at a site determined by the Tribunal. Under the bill, these provisions would apply only to in-person hearings. The bill would allow the small claims division to conduct hearings and rehearings telephonically, by videoconferencing, or in person.

In addition, by leave of the Tribunal and with the mutual consent of all parties, a small claims division proceeding may take place at a location mutually agreed upon by all parties or may take place by the use of amplified telephonic or video conferencing equipment. Instead, under the bill, upon request of one of the parties, an in-person hearing could take place at a location mutually agreed upon by all parties.

MCL 205.762

## **PREVIOUS LEGISLATION**

*(Please note: The information in this summary provides a cursory overview of previous legislation and its progress. It does not provide a comprehensive account of all previous legislative efforts on the relevant subject matter.)*

The bill is a reintroduction of Senate Bill 272 of the 2021-2022 Legislative Session. Senate Bill 272 passed the Senate and was discharged from the House Committee on Tax policy but received no further action.

Legislative Analyst: Eleni Lionas

## **FISCAL IMPACT**

The bill would have no fiscal impact on State or local government.

Fiscal Analyst: Jonah Houtz

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This analysis was prepared by nonpartisan Senate staff for use by the Senate in its deliberations and does not constitute an official statement of legislative intent.