

Administrative Rule Analysis



TAXPAYER BILL OF RIGHTS

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Rule Set No.: 2014-075 TY
Submitted to JCAR on: 03/15/2018

Analysis available at
<http://www.legislature.mi.gov>

Department: Treasury
Agency: Bureau of Tax Policy
Enabling Statute: Revenue Division of Department of Treasury, 1941 PA 122,
MCL 205.1 et seq.

Analysis Complete to: 11/13/2018

BACKGROUND AND SUMMARY OF PROPOSED RULES

Rule Set No. 2014-075 TY amends the Taxpayer Bill of Rights Rules to implement the requirement that the Department of Treasury place the same standards for fair and courteous treatment of the public upon department contractors, consultants, and agents as upon department employees.

In addition, the amendments to the rules provide express guidance on the contents and procedures for certain requests for disclosure of confidential information. Specifically, in addition to Department of Treasury Form 151, the department would accept another written document that meets all the requirements set forth in subrule (3) of R 205.1006 in lieu of Form 151.

The rules add a definition of the term “dispute” in R 205.1006c(3). The rules also provide clarity that the letters and notices sent by the department pursuant to MCL 205.8 involve content that relates to the audit, assessment, and/or collection of the respective tax type or that involve appeal rights of the taxpayer under MCL 205.22.

FISCAL IMPACT OF PROPOSED RULES

The rules would have no fiscal impact on state or local governments.

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■ This analysis was prepared by nonpartisan House Fiscal Agency staff for use by House members in their deliberations, and does not constitute an official statement of legislative intent.