



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

October 18, 2023

Dear members of the House Tax Policy Committee:

Thank you for your consideration of SB 150, and thank you, Senator Chang, for introducing this legislation, and Representative Neeley for scheduling the bill today.

SB 150 makes important but modest changes to the Tax Tribunal Act to provide more options and flexibility for both Petitioners and Respondents appearing before the Small Claims division of the Tribunal. The Tribunal supports these user-friendly changes. We note that the increased use of telephonic and video conference hearings will provide savings for both Petitioners and Respondents, as well as the taxpayers of Michigan. These savings include both time and money, as the parties do not have to take time to travel or incur costs related to travel, including gasoline and parking.

Small Claims hearings are scheduled for half-hour increments. Telephonic and virtual hearing options allow participants to call in, toll-free, from anywhere, including out-of-state, and the convenience of appearing before the Tribunal in this fashion has aided tremendously in the ability of participants to appear before the Tribunal in the comfort of their own home, utilizing a forum most find less intimidating than appearing in-person. It also allows the Tribunal more flexibility in scheduling and rescheduling, when necessary.

We appreciate your consideration and support of this important revision to the Tribunal Act.

Sincerely,

A handwritten signature in cursive script that reads "Patricia L. Halm".

Patricia L., Halm
Chairperson, Michigan Tax Tribunal