

CITY INCOME TAX ACT (EXCERPT)
Act 284 of 1964

141.692a Appeal of final assessment, decision, or order for collection of city income tax to tax tribunal; procedure.

Sec. 92a.

(1) Except as otherwise provided under subsection (2), if a city has entered into an agreement with the department pursuant to section 9 of chapter 1, a taxpayer or employer within 35 days after receipt by the taxpayer or employer of a final assessment, decision, or order of the department may appeal the contested portion of the assessment, decision, or order to the tax tribunal. The uncontested portion of an assessment, order, or decision must be paid as a prerequisite to appeal. An appeal under this section must be conducted in accordance with the tax tribunal act, 1973 PA 186, MCL 205.701 to 205.779.

(2) A taxpayer or employer that failed to request and participate in an informal conference in any matter subject to section 84(2) is not allowed to appeal a final assessment, decision, or order of the department under this section.

History: Add. 2023, Act 195, Eff. Feb. 13, 2024