REVENUE DIVISION OF DEPARTMENT OF TREASURY (EXCERPT)
Act 122 of 1941

205.6a Bulletin or letter ruling; reliance by taxpayer; definitions.

Sec. 6a.

(1) A taxpayer may rely on a bulletin or letter ruling issued by the department after September 30, 2006 and shall not be penalized for that reliance until the bulletin or letter ruling is revoked in writing. However, that reliance by the taxpayer is limited to issues addressed in the bulletin or letter ruling for tax periods up to the effective date of an amendment to the law upon which the bulletin or letter ruling is based or for tax periods up to the date of a final order of a court of competent jurisdiction for which all rights of appeal have been exhausted or have expired that overrules or modifies the law upon which the bulletin or letter ruling is based.

(2) As used in this section:

(a) "Bulletin" means a revenue administrative bulletin.

(b) "Letter ruling" means a formal document issued by the department to a specific taxpayer on a specific tax matter related to a future transaction. A taxpayer shall request a letter ruling on a form and in a manner prescribed by the department.

History: Add. 2006, Act 12, Eff. Imd. Feb. 3, 2006
Compiler's Notes: Former MCL 205.6a, which pertained to compromise of liability, was repealed by Act 162 of 1980, Eff. Sept. 17, 1980.
Popular Name: Revenue Act