### Michigan Office of Administrative Hearings and Rules Administrative Rules Division (ARD)

611 W. Ottawa Street Lansing, MI 48909 Phone: 517-335-8658 Fax: 517-335-9512

#### REQUEST FOR RULEMAKING (RFR)

#### 1. Department:

Labor and Economic Opportunity

2. Bureau:

Michigan Stategic Fund

3. Promulgation type:

Full Process

4. Title of proposed rule set:

Historic Tax Credit Certification

5. Rule numbers or rule set range of numbers:

R 206.161 to R 260.186

6. Estimated time frame:

12 months

Name of person filling out RFR:

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# 7. Describe the general purpose of these rules, including any problems the changes are intended to address.

The purpose of these rules are to provide (1) guidance and (2) the procedures by which a taxpayer may (a) submit an application and rehabilitation plan to the State Historic Preservation Office ("SHPO" or the "Office") and (b) request certification of a completed rehabilitation of a historic resource from the Office.

# 8. Please cite the specific promulgation authority for the rules (i.e. department director, commission, board, etc.).

PA 343 of 2020, provides that the Office may promulgate rules under MCL 206.266a(13) and MCL 206.676(13).

#### A. Please list all applicable statutory references (MCLs, Executive Orders, etc.).

MCL 206.266a(13) and MCL 206.676(13) of the Income Tax Act of 1967, MCL 206.1 et seq.

# B. Are the rules mandated by any applicable constitutional or statutory provision? If so, please explain.

These rules are not mandated. MCL 206.266a(13) and MCL 266.276(13) directs that the Office may promulgate rules.

9. Please describe the extent to which the rules conflict with or duplicate similar rules, compliance requirements, or other standards adopted at the state, regional, or federal level.

These rules do not conflict with or duplicate similar rules, compliance requirements, or other standards adopted at the state, regional, or federal level.

10. Is the subject matter of the rules currently contained in any guideline, handbook, manual, instructional bulletin, form with instructions, or operational memoranda?

No

11. Are the rules listed on the department's annual regulatory plan as rules to be processed for the current year?

No

12. Will the proposed rules be promulgated under Section 44 of the Administrative Procedures Act, 1969 PA 306, MCL 24.244, or under the full rulemaking process?

**Full Process** 

13. Please describe the extent to which the rules exceed similar regulations, compliance requirements, or other standards adopted at the state, regional, or federal level.

These rules do not exceed similar regulations, compliance requirements, or other standards adopted at the state, regional, or federal level.

14. Do the rules incorporate the recommendations received from the public regarding any complaints or comments regarding the rules? If yes, please explain.

No

15. If amending an existing rule set, please provide the date of the last evaluation of the rules and the degree, if any, to which technology, economic conditions, or other factors have changed the regulatory activity covered by the rules since the last evaluation.

New Rules

16. Are there any changes or developments since implementation that demonstrate there is no continued need for the rules, or any portion of the rules?

No

17. Is there an applicable decision record (as defined in MCL 24.203(6) and required by MCL 24.239(2))? If so, please attach the decision record.

No