

MICHIGAN JOINT COMMITTEE ON ADMINISTRATIVE RULES

PROPOSED ADMINISTRATIVE RULE

TO: Senator Peter Lucido, Chair, Joint Committee on Administrative Rules
Representative Matt Maddock, Alternate Chair, Joint Committee on Administrative Rules
Members of the Joint Committee on Administrative Rules

CC: Senate Committee on Finance
House Committee on Tax Policy

FROM: Joint Committee on Administrative Rules (JCAR)

DATE: July 23, 2020

SUBJECT: Department of Treasury—State Treasurer—General Sales and Use Tax Rules—
Specific Sales and Use Tax Rules

TRANS. NO: JCAR # 20-24 2020-19 TY

Please review the attached materials:

- Rule Text
- Agency Report
- Regulatory Impact Statement
- MOAHR Certification

The Committee is providing you with the final rule set in accordance with section 45 and 45a of the Administrative Procedures Act (APA), MCL 24.245 and MCL 24.245a. Note section 45a(1) which reads in part:

After the committee has received a notice of transmittal . . . the committee has 15 session days in which to consider the rule and do 1 of the following:

- (a) Object to the rule by approving a notice of objection under subsection (2) and filing the notice with the office.
- (b) Propose that the rule be changed. If the committee proposes that a rule be changed under this subdivision, section 45c applies.
- (c) Decide to introduce bills under subsection (5) to enact the subject of the rule into law.
- (d) Waive any remaining session days. If the committee waives the remaining session days, the clerk of the committee shall promptly notify the office of the waiver by electronic transmission.

If you have any questions regarding this letter, please contact Timothy D. Reeves, Legal Counsel at (517) 373-9425.