



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS

ORLENE HAWKS
DIRECTOR

LEGAL CERTIFICATION OF RULES

I certify that I have examined the attached administrative rules, dated June 5, 2023, in which the Department of Treasury proposes to modify a portion of the Michigan Administrative Code entitled “**General Sales and Use Tax Rules Specific Sales and Use Tax Rules**” by:

- ◆ Amending R 205.1, R 205.13, R 205.15, R 205.16, R 205.20, R 205.22, R 205.26, R 205.54, R 205.55, R 205.62, R 205.67, R 205.68, R 205.70, R 205.71, R 205.76, R 205.77, R 205.79, R 205.80, R 205.88, R 205.93, R 205.94, R 205.98, R 205.104, R 205.108, R 205.109, R 205.111, R 205.112, R 205.132, and R 205.137.
- ◆ Adding R 205.29 and R 205.142.
- ◆ Rescinding R 205.8, R 205.52, R 205.56, R 205.57, R 205.58, R 205.60, R 205.63, R 205.64, R 205.66, R 205.72, R 205.73, R 205.75, R 205.78, R 205.81, R 205.83, R 205.84, R 205.89, R 205.90, R 205.91, R 205.92, R 205.97, R 205.99, R 205.100, R 205.101, R 205.102, R 205.106, R 205.107, R 205.110, R 205.113, R 205.114, R 205.115, R 205.116, R 205.117, R 205.118, R 205.119, R 205.124, R 205.126, R 205.130, R 205.131, R 205.133, R 205.134, R 205.135, and R 205.139.

The Legislative Service Bureau has approved the proposed rules as to form, classification, and arrangement.

I approve the rules as to legality pursuant to the Administrative Procedures Act, MCL 24.201 *et seq.* and Executive Order No. 2019-6. In certifying the rules as to legality, I have determined that they are within the scope of the authority of the agency, do not violate constitutional rights, and are in conformity with the requirements of the Administrative Procedures Act.

Dated: June 21, 2023

Michigan Office of Administrative Hearings and Rules

By: 

Emily Leik,
Attorney