



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

GRETCHEN WHITMER
GOVERNOR

RACHAEL EUBANKS
STATE TREASURER

June 28, 2023

Sent via email to: JCAR@Legislature.MI.gov

Joint Committee on Administrative Rules
Boji Tower, 3rd Floor
124 W. Allegan St.
P.O. Box 30036
Lansing, MI 48909-7536

Re: Session day waiver request

Dear Chairperson Haadsma, Alternate Chair Wojno, and Committee Members:

As the regulatory affairs officer for the Department of Treasury, I respectfully request that the Joint Committee on Administrative Rules waive the remaining session days under the authority provided in the Administrative Procedures Act of 1969, MCL 24.245a(1)(d), for the review of the following amended rules, that were submitted to the Committee on June 21, 2023:

Sales and Use Tax Rules 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 of the Michigan Administrative Code are amended, R 205.29 and R 205.142 are added, and 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R 205.118, R 205.119, R 205.124, R 205.126, R 205.130, R 205.131, R 205.133, R 205.134, R 205.135, and R 205.139 are rescinded.

The business community requested updates to the Sales and Use Tax Rules and Treasury's review of those requests identified other needed changes. The general purpose of the amendments to the rules is to provide guidance to taxpayers and update the rules to be consistent with statutory changes and case law developments. The rules facilitate compliance with applicable statutes.

Draft rules were provided to the stakeholders who made comments and recommended changes. Treasury and stakeholders met to discuss the proposed changes frequently. The changes to the

rules reflect current statutory provisions and caselaw governing the sales and purchase transactions entered into on a regular basis by members of the business community. The rules that are unnecessary or that have been overruled by statutory changes or court decisions are being rescinded with the promulgation of this rule set.

Given the upcoming summer session schedule and the continuing need to provide guidance in response to the requests and needs of the business community, the Department of Treasury respectfully asks that the committee waive the balance of the session days in the review period.

Thank you for your consideration of this request.

Sincerely,

Sarah Rowley
Regulatory Affairs Officer
Department of Treasury
RowleyS@Michigan.gov

cc: Timothy Reeves, Legal Counsel, Michigan Joint Committee on Administrative Rules
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