

STATE OF MICHIGAN
DEPARTMENT OF LABOR & ECONOMIC GROWTH
MICHIGAN TAX TRIBUNAL

TRIBUNAL NOTICE 2008-8
(Replacing Tribunal Notice 2005-7)
Issued: April 15, 2008

MOTION PRACTICE – ORAL ARGUMENT; COURT REPORTERS

A party may request oral argument in a motion or a response to a motion. The party requesting the oral argument must provide a court reporter to transcribe the oral argument and must provide two copies of the transcript to the Tribunal – one for the file and one for the presiding tribunal judge. The costs of the court reporter and transcripts may be taxed as costs against the non-prevailing party. See also Tribunal Notices 2008-1 and 2008-2.

Generally, a request for oral argument on a routine procedural motion (i.e., motion to amend, motion to extend time, motion for substitution, motion to hold a case in abeyance) will not be granted.

Governing Procedure:

- A request for oral argument must be contained in the caption of the motion or response.
- Oral argument will be limited to 25 minutes – 10 minutes per side and 5 minutes for the presiding Tribunal judge, unless otherwise ordered by the Tribunal. If the requesting party or parties feel that more than 10 minutes per side is necessary to resolve the issues presented by the motion or response, they must indicate in the motion or response the proposed amount of time needed and specify why that amount of time is necessary. The extension of time is solely at the discretion of the Tribunal.
- The Tribunal may rule on the motion at the conclusion of the oral argument based on the record and sign the order prepared by the prevailing party or to be prepared by that party as directed by the Tribunal.
- A timely request to withdraw a motion requesting or subject to oral argument may be submitted by facsimile. The request must demonstrate that all parties were timely notified of the request to withdraw the motion.

This Tribunal Notice replaces Tribunal Notice 2005-7 and will take effect May 12, 2008.