



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

June 2, 2020

MTT 2020-1

MICHIGAN TAX TRIBUNAL RESPONSE TO GOVERNOR WHITMER'S EXECUTIVE ORDER 2020-110

Welcome to this issue of our newly retitled MTT Newsletter, formerly known as GovDelivery.

On June 1, 2020, Governor Whitmer issued Executive Order 2020-110, moving Michigan to Phase Four of the Michigan Safe Plan. As a result, Michiganders are no longer required to stay home. The Order requires businesses that can operate remotely to continue to do so and also requires that any business or operation that requires its employees to leave their home or place of residence for work is subject to the rules on workplace safeguards in Executive Order 2020-97 or any order that may follow from it.

On April 2, 2020, in conjunction with Governor Whitmer's declaration of state of emergency and state of disaster, set forth in Executive Order 2020-21 and Executive Order 2020-33, the MTT announced an extension of time to file answers to petitions, and file motions and responses to motions in cases not currently scheduled for a Small Claims telephonic hearing or an Entire Tribunal telephonic prehearing conference. The MTT further announced that time periods that would otherwise begin during the period of the "Stay Home, Stay Safe" order would not start until the expiration of the "Stay Home, Stay Safe" order. On May 15, 2020, the MTT issued a response to Governor Whitmer's Executive Order 2020-87 and reiterated this extension. With the issuance of Executive Order 2020-110, and the rescission of Governor Whitmer's "Stay Home, Stay Safe" order, the time period to file the above-referenced documents begins June 2, 2020. If the new deadline falls on a weekend or state holiday, the filing will be treated as timely if filed on the next business day. See MCL 205.735a(8).

To illustrate the above:

1. If a Proposed Opinion and Judgment was issued during the "Stay Home, Stay Safe" order, the parties now have 20 days from June 2, 2020, to file exceptions.
2. If a Final Opinion and Judgment was issued during the "Stay Home, Stay Safe" order, the parties now have 21 days from June 2, 2020, to file a Motion for Reconsideration.

3. If a Motion was filed during the “Stay Home, Stay Safe” order, the opposing party now has 21 days from June 2, 2020 to file a response.

The extension to file appeals to the Michigan Tax Tribunal extended by Executive Order 2020-87 remains in effect, and responses to those appeals shall be the normal deadlines.

If you have any specific questions regarding the Tax Tribunal, or this notice, please email them to the Tribunal at taxtrib@michigan.gov.

Sincerely,



Steven M. Bieda
Chairman, Michigan Tax Tribunal