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GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
MICHIGAN OFFICE OF ADMINISTRATIVE HEARINGS AND RULES
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MTT 2024-2

Executive Order 2024-2

On January 17, 2024, Governor Whitmer issued [Executive Order No. 2024-2](#), making the Michigan Tax Tribunal an independent agency. This reorganization was done by “Type I transfer” which means that the Tribunal “shall exercise its prescribed authority, powers, duties, functions, and responsibilities independently of the director of the Department of Licensing and Regulatory Affairs. The budgeting, procurement, and related management functions of the Michigan Tax Tribunal shall be performed under the direction and supervision of the director of the Department of Licensing and Regulatory Affairs.” This reorganization will “increase the efficiency and effectiveness of state government.”

In the Governor’s press release, it was explained that the Michigan Tax Tribunal is being moved so that it can function as a Type 1 agency, independent of the Michigan Office of Administrative Hearings and Rules. This reorganization provides the Tribunal with increased autonomy and is a means to increase public confidence and trust in Michigan’s tax system through accessibility, transparency, and service to the public. The Tribunal will continue to provide Michigan’s citizens and government entities with the opportunity to resolve state and local tax disputes through a fair and impartial hearing.

The Executive Order is effective March 18, 2024.