TAX TRIBUNAL ACT (EXCERPT)
Act 186 of 1973

205.736 Tax tribunal; subpoenas; compliance; assistance from state and local governments.

Sec. 36. (1) Tribunal, upon written request of a party to a proceeding, shall issue subpoenas forthwith requiring the attendance and testimony of witnesses and the production of evidence including but not limited to books, records, correspondence, and documents in their possession or under their control. On written request, the tribunal shall revoke a subpoena if the evidence, the production of which is required, does not relate to a matter in issue, or if the subpoena does not describe with sufficient particularity the evidence, the production of which is required, or if for any other reason sufficient in law the subpoena is invalid. In case of refusal to comply with a subpoena, the party on whose behalf it was issued may file a petition, in the circuit court for Ingham county or for the county in which the proceeding is held, for an order requiring compliance.

(2) When directed by the chairman, a state or local governmental unit or agency shall make available books, records, documents, information, and assistance to the tribunal.

History: 1973, Act 186, Eff. July 1, 1974.

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