

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

Buddy's I-94 Mart Inc,
Petitioner,

v

MTT Docket No. 449144

Michigan Department of Treasury,
Respondent.

Tribunal Judge Presiding
Steven H. Lasher

ORDER GRANTING RESPONDENT'S MOTION FOR SUMMARY DISPOSITION

ORDER OF DISMISSAL

The Tribunal, having given due consideration to the file in the above-captioned case, finds that a hearing was held on September 30, 2013, regarding an assessment levied against Petitioner as a result of Respondent's sales tax audit. Administrative Law Judge Thomas A. Halick issued a Proposed Opinion and Judgment and Proposed Order Granting Respondent's Motion for Summary Disposition on January 8, 2014.¹ The Proposed Opinion and Judgment states, in pertinent part, that "the parties have 20 days from date of entry of this Proposed Opinion and Judgment to file exceptions and written arguments with the Tribunal consistent with Section 81 of the Administrative Procedures Act (MCL 24.281)."

Neither party has filed exceptions to the Proposed Opinion and Judgment.

The Tribunal has reviewed the case file and finds that the Administrative Law Judge properly considered Respondent's Motion and the pleadings, affidavits, and other documentary evidence provided and considered the testimony and evidence submitted and made specific Findings of Fact and Conclusions of Law. The Administrative Law Judge's determination is supported by the testimony and evidence and applicable statutory and case law. Specifically, the Administrative Law Judge properly determined that Petitioner failed to invoke the jurisdiction of the Tribunal, pursuant to MCL 205.22, by failing to pay the uncontested portion of the assessment. Respondent is therefore entitled to a judgment as a matter of law.

The Tribunal therefore adopts the Proposed Order Granting Respondent's Motion for Summary Disposition and Proposed Opinion and Judgment as the Tribunal's final decision in this case. See MCL 205.726. The Tribunal also incorporates by reference the Findings of Fact and Conclusions of Law contained in the Proposed Opinion and Judgment in this Order.

¹ Respondent's Motion for Summary Disposition was pending at the time of the hearing. As such, the Administrative Law Judge ruled on Respondent's Motion and rendered a Proposed Opinion and Judgment simultaneously.

Therefore,

IT IS ORDERED that Respondent's Motion for Summary Disposition is GRANTED.

IT IS FURTHER ORDERED that this case is DISMISSED.

This Opinion resolves the last pending claim and closes this case.

By: Steven H. Lasher

Entered: Mar 10, 2014
sms