

Court of Appeals, State of Michigan

ORDER

Anheuser-Busch, Inc v Department of Treasury

Docket No. 316743; 316977

LC No. 11-000085-MT

Donald S. Owens
Presiding Judge

Kathleen Jansen

Peter D. O'Connell
Judges

Following oral argument before this Court in these consolidated appeals, the Michigan Legislature enacted 2014 PA 282, which purports to repeal the Multistate Tax Compact, 1969 PA 343, MCL 205.581 *et seq.*, retroactively to January 1, 2008. 2014 PA 282, enacting § 1. We accepted supplemental briefing from the parties concerning the effect of 2014 PA 282. We take judicial notice that while these consolidated appeals have been pending, the court of claims has addressed and decided the effect of 2014 PA 282 in several similar cases. See MRE 201(b); see also *People v Snow*, 386 Mich 586, 591; 194 NW2d 314 (1972).

As a general rule, this Court's review "is limited to issues actually decided by the trial court." *Lowman v Karp*, 190 Mich App 448, 454; 476 NW2d 428 (1991); see also *Smit v State Farm Mut Auto Ins Co*, 207 Mich App 674, 685; 525 NW2d 528 (1994). Because the court of claims has not yet addressed and decided the effect of 2014 PA 282 in this particular case, it would be premature for this Court to consider the issue at this time. Therefore, in the interests of judicial efficiency and uniform application of the law, we VACATE the order of the court of claims in this case and REMAND this matter to the court of claims for plenary consideration of what effect, if any, 2014 PA 282 has on this case.

We do not retain jurisdiction.



A true copy entered and certified by Jerome W. Zimmer Jr., Chief Clerk, on

JAN 27 2015

Date


Chief Clerk