

Order

**Michigan Supreme Court
Lansing, Michigan**

June 9, 2017

Stephen J. Markman,
Chief Justice

154668-70

Brian K. Zahra
Bridget M. McCormack
David F. Viviano
Richard H. Bernstein
Joan L. Larsen
Kurtis T. Wilder,
Justices

ALLY FINANCIAL, INC.,
Plaintiff-Appellant,

v

STATE TREASURER, STATE OF MICHIGAN,
and DEPARTMENT OF TREASURY,
Defendants-Appellees.

SC: 154668
COA: 327815
Court of Claims
LC No. 13-000049-MT

SANTANDER CONSUMER USA, INC.,
Plaintiff-Appellant,

v

STATE TREASURER, STATE OF MICHIGAN,
and DEPARTMENT OF TREASURY,
Defendants-Appellees.

SC: 154669
COA: 327832
Court of Claims
LC No. 13-000114-MT

SANTANDER CONSUMER USA, INC.,
Plaintiff-Appellant,

v

STATE TREASURER, STATE OF MICHIGAN,
and DEPARTMENT OF TREASURY,
Defendants-Appellees.

SC: 154670
COA: 327833
Court of Claims
LC No. 13-000113-MT

On order of the Court, the application for leave to appeal the September 20, 2016 judgment of the Court of Appeals is considered. We direct the Clerk to schedule oral argument on whether to grant the application or take other action. MCR 7.305(H)(1). The parties shall file supplemental briefs within 42 days of the date of this order addressing: (1) whether MCL 205.54i prohibits partial or full tax refunds on bad debt accounts that include repossessed property; (2) whether the Court of Appeals erred in

giving the Department of Treasury's interpretation of MCL 205.54i respectful consideration in light of MCL 24.232(5); (3) how this Court should review the Department's decision to require RD-108 forms pursuant to MCL 205.54i(4) and, under that standard, whether the decision was appropriate; and (4) whether the Court of Appeals erred in holding that Ally Financial's election forms did not apply to accounts written off prior to the retailers' execution of the forms. The parties should not submit mere restatements of their application papers.



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I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

June 9, 2017

A handwritten signature in black ink, appearing to read "Larry S. Royster", is written over a horizontal line.

Clerk