

Court of Appeals, State of Michigan

ORDER

NACG Leasing v Department of Treasury

Docket No. 306773

LC No. 00-338928

E. Thomas Fitzgerald
Presiding Judge

Patrick M. Meter

Mark T. Boonstra
Judges

The Court orders that the unpublished per curiam opinion in this case, which was issued on October 16, 2012, be amended to correct clerical errors.

The second paragraph on page 4 is amended to read:

The Tribunal determined that our decision in *Fisher*, 282 Mich App at 207, compels the conclusion that plaintiff “used” the aircraft. *Fisher* involved a vastly different fact pattern than the instant case. In *Fisher*, the plaintiff purchased a 25% undivided interest in a personal jet. *Id.* at 209. Through a series of agreements with the seller, the plaintiff was entitled to use other airplanes in the seller’s fleet for personal transportation. *Id.* The airplane specifically identified as part-owned by the plaintiff never entered Michigan; however the plaintiff did make use of other airplanes in Michigan. *Id.* This Court determined that the plaintiff’s use of other airplanes in the fleet was “pursuant to its contracts to share ownership rights to its own airplane” and therefore the plaintiff was subject to the use tax. *Id.* (emphasis in original).

In all other respects, the October 16, 2012 opinion remains unchanged.



A true copy entered and certified by Larry S. Royster, Chief Clerk, on

NOV 05 2012

Date

A handwritten signature in black ink, appearing to read "Larry S. Royster", is written over a horizontal line. Below the line, the text "Chief Clerk" is printed.

Chief Clerk