

STATE OF MICHIGAN
COURT OF APPEALS

VITEC, LLC,

Plaintiff-Appellee,

v

DEPARTMENT OF TREASURY,

Defendant-Appellant.

UNPUBLISHED

April 7, 2016

No. 324330

Court of Claims

LC Nos. 13-000027-MT

13-000128-MT

Before: HOEKSTRA, P.J., and METER and M. J. KELLY, JJ.

METER, J. (*concurring*).

I concur with the majority opinion because *Hudsonville Creamery and Ice Cream Co, LLC v Dep't of Treasury*, ___ Mich ___; ___ NW2d ___ (2016) (Docket No. 322968), constitutes binding precedent. However, I continue to believe, in accordance with the analysis set forth in my dissenting opinion in *Hudsonville Creamery*, that the last sentence of MCL 208.1437(18) does not provide for a refund for an unused carryforward of credit.

/s/ Patrick M. Meter