

# Order

Michigan Supreme Court  
Lansing, Michigan

May 22, 2013

Robert P. Young, Jr.,  
Chief Justice

146234

Michael F. Cavanagh  
Stephen J. Markman  
Mary Beth Kelly  
Brian K. Zahra  
Bridget M. McCormack  
David F. Viviano,  
Justices

NACG LEASING f/k/a CELTIC  
LEASING, LLC,  
Plaintiff-Appellee,

v

SC: 146234  
COA: 306773  
Michigan Tax Tribunal:  
00-338928

DEPARTMENT OF TREASURY,  
Defendant-Appellant.

---

On order of the Court, the application for leave to appeal the October 16, 2012 judgment of the Court of Appeals is considered, and it is GRANTED. The parties shall address the applicability of the use tax to a transaction where tangible personal property is purchased by one party and leased to another party when the purchaser/lessor does not obtain actual possession of the property.



h0515

I, Corbin R. Davis, 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.

May 22, 2013

*Corbin R. Davis*

Clerk