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## **Mich. Justices To Weigh Burden Of Proof In Hangar Tax Fight.**

The Michigan Supreme Court agreed to weigh a city's appeal of a decision that said the municipality had the burden of proof to show that a company's hangar leased from a regional airport authority was subject to tax.

The state's justices issued an [order](#) Friday granting oral arguments on Traverse City's [appeal application](#), instructing the parties to file supplemental briefs addressing whether the city has the burden to prove that its lessee-user tax applied to Bodeco LLC for 2021 and subsequent years. The state Court of Appeals held in a [published decision](#) remanding the case that the Michigan Tax Tribunal incorrectly said it was incumbent on Bodeco to show that it was exempt from the city's tax.

Judge Christopher P. Yates said in the appellate court's March opinion that while Michigan precedent says taxpayers have the burden of proof to show that an exemption statute applies to their situations, "there is a paucity of authority allocating the burden of proof for establishing that tax-imposing statutes apply."

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