

Chapter 1 : SWIFT, SAP Band Together for Efficiency - iTreasurer

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We affirm in part, reverse in part, and remand for further proceedings consistent with this opinion. After allegedly reasonable collection efforts failed, plaintiffs timely requested refunds from defendant in and for the taxes they paid on these uncollectible accounts. In count I of their complaint, plaintiffs alleged that defendant unlawfully and erroneously interpreted the TPTA and that plaintiffs were entitled to refunds for overpaid taxes, together with interest, costs, and attorney fees. Thereafter, the parties filed cross-motions for summary disposition. Defendant repeated the arguments raised in its motion in the Abraham suit and also argued that because the statute on which the trial court primarily relied in granting summary disposition to Abraham, MCL As in Abraham, the trial court concluded that a bad-debt deduction is available under the TPTA and remanded to defendant for a determination of the refund, if any, to be awarded to plaintiffs. In part, the decisions stated: The Department in review of this matter does not consider uncollectible accounts as such a cause for abatement or refund. The amount of refund tabulated above [specific to each case] is not recommended to be paid, subject to the rights of the Department to appeal of any Final Order or Order directing payment. Subsequently, defendant moved for summary disposition pursuant to MCR 2. Defendant once again asserted that plaintiffs bear the responsibility for the tobacco products tax and that the TPTA does not contain an express or implied bad-debt deduction. Plaintiffs opposed both motions and requested summary disposition in its favor pursuant to MCR 2. Defendant and the trial court agreed on this procedure. Defendant opposed the motion, contending that plaintiffs had failed to produce evidence of indirect contempt and that the record did not support a finding of direct contempt. I could probably go through here and go to great, make great effort to perhaps reduce Mr. The trial court awarded plaintiffs costs and attorney fees from the time of filing their initial complaint. II This Court reviews questions of statutory interpretation de novo. If the statutory language is unambiguous, judicial construction is neither permitted nor required. Bad-Debt Deduction Defendant first claims that the trial court erred by finding that a bad-debt deduction was available under the TPTA before it was amended and granting plaintiffs refunds for taxes pre-paid on uncollectible accounts. The TPTA contains provisions regulating distributors of tobacco products and establishing a tax on the sale of tobacco products. In , the Legislature made substantial additions to the TPTA, including establishing requirements for affixing treasury department stamps to packages of cigarettes, MCL The return shall also include the number and denomination of unaffixed stamps in the possession of the licensee at the end of the preceding calendar month. Wholesalers and unclassified acquirers shall also report accurate inventories of affixed and unaffixed stamps by demonimation at the beginning and end of each calendar month and all stamps acquired during the preceding calendar month. The return shall be signed under penalty of perjury. The return shall be on a form prescribed by the department and shall contain or be accompanied by any further information the department requires. A tobacco product for which the tax under this act has once been imposed and that has not been refunded if paid is not subject upon a subsequent sale to the tax imposed by this act. The department shall certify the amount and the state treasurer shall pay that amount out of the proceeds of the tax. A wholesaler or unclassified acquirer who has any unaffixed stamps on hand at the time its license is revoked or expires, or at the time it discontinues the business of selling cigarettes, shall return those stamps to the department. The department shall refund the value of the stamps, less the appropriate discount paid. If the wholesaler or unclassified acquirer has unaffixed unsalable stamps, the department shall exchange with the wholesaler or unclassified acquirer new stamps in the same quantity as the unaffixed unsalable stamps. An application for refund of the tax shall be filed on a form prescribed by the department for that purpose, within 4 years from the date the stamps were originally acquired from the department. A wholesaler or unclassified acquirer shall make available for inspection by the department the unused or spoiled stamps and the stamps affixed to unsalable individual packages of cigarettes. The department may, at its own discretion, witness and certify the destruction of the unused or spoiled stamps and unsalable individual

packages of cigarettes that are not returnable to the manufacturer. The wholesaler or unclassified acquirer shall provide certification from the manufacturer for any unsalable individual packages of cigarettes that are returned to the manufacturer. This report shall be in the form and manner specified by the department. A separate schedule shall be filed for each state, country, or province into which shipments are made. The department may provide the information contained in this report to a proper officer of another state, country, or province reciprocating this privilege. We agree that the language of the TPTA does not expressly state a bad-debt deduction. Nevertheless, we conclude that relevant provisions of the act conflict to the extent that they are susceptible to different reasonable meanings. Moreover, ambiguities in a taxing statute are construed in favor of the taxpayer, *Michigan Bell*, supra at , and this Court should avoid construing a statute in a manner that renders any part of it surplusage or nugatory. *World Book*, supra at . Consistent, then, with the analysis and method of construction employed in both *Michigan Bell* and *World Book*, we conclude that a bad-debt deduction is available under the TPTA to effectuate the legislative intent that consumers, and not wholesalers, be ultimately responsible to pay the tobacco tax. The payment to the department of the tax, interest and penalty assessed by the department shall relieve the seller. *Michigan Bell*, supra at , citing MCL . The plaintiff telephone company asserted that it should not be liable to pay the use tax owed by its customers to the state unless it had actually collected the tax, *Michigan Bell*, supra at , whereas the defendant argued that the plaintiff became liable for the tax even if the plaintiff could not collect the tax. The defendant asserted that the UTA did not relieve the seller of liability even if it used reasonable care in collecting the tax and that the act imposes personal liability on the seller for uncollected use tax. *Michigan Bell*, supra at . We noted that the UTA reflects that the consumer is the taxpayer and that the seller does not share joint tax liability. As such, we held that the Tax Tribunal properly engaged in construction of the statute and appropriately decided that before the defendant could subject the plaintiff to use tax liability or criminal penalties, it would have to prove intent or fault on the part of the plaintiff. The initial question before the Court was which of the two taxes applied to the product sales at issue. Although the provisions of these acts supplement and complement each other, *id.* The Court further found that the department could hold the seller responsible for uncollected taxes only where the department could demonstrate some level of fault on the part of the seller. It would, in effect, convert the use tax into a sales tax. In short, defendant claims that plaintiffs bear the legal incidence of the tobacco products tax, just as a seller bears the legal incidence of the sales tax. Defendant also contends that MCL . Such a construction of the statute, however, would be wholly inconsistent with the intent of the Legislature. Furthermore, while the Supreme Court noted in *World Book* that imposing primary tax liability on the seller would eviscerate the distinction between the use tax and sales tax, *World Book*, supra at , the Court did not rely on the provisions of the GSTA to justify its construction of the complementary act. Specifically, defendant points to R . First, the provision permits defendant to make refunds for expedient reasons, not deny refunds for expedient reasons. As defendant notes, when introduced in January , HB contained a provision permitting the deduction of bad debts when calculating the tax levied. Because that provision did not survive the enactment of HB , defendant claims the Legislature did not intend to permit a bad-debt deduction. Similarly, when a wholesaler pre-pays the tax on behalf of consumers and is unable to recoup the tax, the wholesaler may seek reimbursement from defendant. Contempt Proceedings Defendant next asserts that the trial court erred by awarding plaintiffs attorney fees and costs as contempt sanctions. Pursuant to MCL . Without specific findings that defendant was in contempt of an order of the court, the trial court lacked any basis for awarding plaintiffs attorney fees. Although defendant admitted that Eby-Brown had not received payment for the tobacco products, defendant argued that a refund was inappropriate because Eby-Brown could not document what happened to the tobacco products after they were sold. Accordingly, the evidence the trial court relied on satisfies the substantial evidence test. Despite this evidence, the trial court found that plaintiff had used reasonable efforts to collect the debt and should not be prohibited from receiving a refund on that basis. Affirmed in part, reversed in part, and remanded for further proceedings consistent with this opinion. We do not retain jurisdiction. Their complaint, however, did not indicate its status as an appeal. Plaintiffs, however, did not file a motion for summary disposition but requested summary disposition pursuant to MCR 2. On direct review of an agency decision, a trial court must determine whether the administrative

action was authorized by law and whether the agency decision was supported by competent, material, and substantial evidence on the whole record. Substantial evidence is any evidence that reasonable minds would accept as adequate to support the decision; it is more than a mere scintilla of evidence but may be less than a preponderance of the evidence. Because proceedings before the Tax Tribunal are original, a departmental decision that has been appealed to the Tax Tribunal is reviewed by the tribunal de novo. Our review of Tax Tribunal decisions, absent fraud, is limited to whether the tribunal made an error of law or adopted a wrong principle. We accept the factual findings of the tribunal as final, provided they are supported by competent, material, and substantial evidence. The Court of Claims and the Tax Tribunal are in the identical posture when conducting a review of a departmental decision. We conclude there is no principled, statutory basis to conduct our review of a decision of the Court of Claims any differently than we would conduct our review of a decision of the Tax Tribunal. Accordingly, we will also review the decision of the Court of Claims to determine whether there was competent, material, and substantial evidence on the whole record to support the decision. See *Curis Big Boy*, supra. We also note that it is within the province of the courts, not administrative agencies, to determine and apply the law. Defendant fails to explain, however, how this impacts the question of law before the Court. Whether plaintiffs can substantiate their loss may impact the ultimate judgment in this matter, but does not affect whether, as a legal question, plaintiffs may take a bad-debt deduction. However, as defendant notes in its statement of questions presented, the trial court did not specifically address the effect of the effective date in its rulings. Ordinarily, an issue is not properly preserved if the trial court does not decide the issue. To the extent that defendant failed to initially raise the issue in the Abraham case, we address the issue as a question of law, having knowledge of all of the facts necessary for resolution of the issue. Contrary to MCR 3. As such, the trial court lacked jurisdiction over defendant.

Chapter 2 : The Munschworks Grand Treasury by Robert Munsch

Read-Together Treasury: Classic Stories (HC) Product Description A collection of classic stories especially designed to be read by both an experienced reader and a beginner.

Younger children may prefer the illustrations by Wallace Tripp in the Putnam edition. Also by the author and illustrator: *The Shooting of Dan McGrew*. Two excellent collections of Service poetry: For a biographical profile of the poet, see *Read All About It!*. *The Bite of the Gold Bug*: Set against an urban background, the poems elicit both, joyous and bittersweet feelings. Below the surface it is an ingeniously entertaining study of metaphor: *Fathers, Mothers, Sister, Brothers: A Collection of Family Poems*. This collection is filled with the colorful, zany, weird and tender characters that make his poems for primary kids just right. The illustrations here by David McPhail are delicious icing on the cake. In prescribing these short verses "for children and their parents," this contemporary American humorist offers a two-point perspective: Also by the author: *More Poems About School*. Other Mother Goose collections include: Related books about food: Poet Jack Prelutsky recognizes here that the common language of all children is laughter and wonder. The selected poems from traditional as well as contemporary poets are short--but long on laughter, imagery, and rhyme, and grouped around fourteen categories that include food, goblins, nonsense, home, children, animals, and seasons. Covering the seasons, holidays, animals, and lullabies, the 57 poems also include several of the classic narrative poems for young children like "Poor Old Lady," "The House That Jack Built," and "A Visit from St Nicholas. *Sing a Song of Popcorn*: Thus both the sounds and sights in this book make it outstanding. The titles alone are enough to bring children to rapt attention:

Chapter 3 : Information & Benefits | Treasure Bay

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This series helps meet many Common Core standards, including support of fluent reading of on-level text. To see complete correlations to Common Core, parent involvement, and state standards, [click here](#). Use the links on the left to browse titles by level and format or [click here](#) to browse all the We Both Read books. To preview complete books or sample pages from the We Both Read series, [click here](#). Scroll over image Highly Effective Format Developed with reading education specialists, the We Both Read format has proven particularly effective with reluctant and struggling readers in igniting reading interest and accelerating reading development. A large research study on We Both Read has confirmed the success of these books in improving fluency and reading scores. For more information on this research, [click here](#). The primary reason We Both Read is so effective is simply that it makes reading more enjoyable. Particularly for struggling or reluctant readers, reading time can be a very frustrating experience “ for both the children and their parents. The result is little desire to spend much time reading. In contrast, We Both Read reduces frustrations and makes reading fun. Children get to practice reading at their level of ability and they also get to relax and listen as the fluent reading of more complex text is modeled for them. The series includes books at 6 different reading levels, including books appropriate for emergent and beginning readers, as well as books for more advanced readers, who may still be struggling to read fluently. Award-Winning Writers and Illustrators Featuring both fiction and non-fiction titles, We Both Read has quickly become one of the most popular series of leveled readers, with over five million copies now in print. The popularity of the series is assisted by its high quality of writing, illustration and photography. To browse all the We Both Read books, [click here](#). To view sample pages or books from the We Both Read series, [click here](#). Easy to Order Thank you for taking the time to become more acquainted with our books. If you are an individual, you can order on this site using your credit card. Schools and libraries can use this site and pay by credit card or request to be invoiced. Normal purchase orders are also accepted via mail or fax from schools and libraries. [Click here](#) to open and print a blank order form. You can browse and purchase titles in our series using the links on the left, or use the tabs at the top for more information on each series. To order fewer books, we recommend and To see our special Discounts and Free Shipping Offers [click here](#).

Chapter 4 : S. ABRAHAM & SONS, INC., et al. v. DEPARTMENT OF TREASURY

"Read-Together Treasury: Bible Stories," as published by Publications International, took a great idea and blanded it down. These Bible stories are a typical, but tired retelling of the familiar events in Scripture, from Creation to the Resurrection of Christ.

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Chapter 7 : Read Together Treasury Classic Stories by Judy Nostrant Find PDF iPhone

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since January The yield on the two-year Treasury note also set a.

Chapter 8 : ReadTogether Treasury Best Loved Stories, Unknown Author. (Hardcover)

This is the perfect assortment of poems for children, their parents, and other loved ones to read together. Treasury of Classic Tales - Penguin Random House From the early s through the late 1980s, the Disney studio created Sunday comics adaptations of more than.

Chapter 9 : US Department of the Treasury

As Secretary of the Treasury, Mr. Mnuchin is responsible for the executive branch agency whose mission is to maintain a strong economy, foster economic growth, and create job opportunities by promoting the conditions that enable prosperity and stability at home and abroad.