## No. 115739 Supreme Court of Michigan

## **Bolt v. City of Lansing**

464 Mich. 854 (Mich. 2001) 626 N.W.2d 394 Decided May 15, 2001

No. 115739.

January 2, 2001.

May 15, 2001.

COA: 192944

On order of the Court, leave to appeal having been granted and this case having been briefed and orally argued by the parties, the order of July 10, 2000, which granted leave to appeal is VACATED and leave to appeal is DENIED because we are no longer persuaded the questions presented should be reviewed by this Court.

CAVANAGH, J.

I concur with Justice KELLY's dissenting statement.

WEAVER, J. (dissenting).

I dissent from the order because I believe this important taxpayers' rights case warrants an opinion. I disagree with the Court of Appeals holding that our first opinion in this matter was entitled only to prospective application. Further, I agree with the conclusion made by then-Judge Markman in his dissenting opinion that effective enforcement of the Headlee Amendment requires that the city of Lansing taxpayers receive full refunds of the illegally collected rain taxes.

855 MARKMAN, J., not participating. \*855

## KELLY, J.

I would grant reconsideration and, on reconsideration, would reverse the Court of Appeals decision below. I disagree with the Court of Appeals majority's holding that our decision in *Bolt v. City of Lansing*, 459 Mich. 152 (1998), was entitled only to prospective application. I disagree, also, with the Court of Appeals majority's conclusion that plaintiff was not entitled to a general refund for others who paid the tax. I believe that effective enforcement of the Headlee Amendment requires that the city of Lansing taxpayers receive full refunds of the rain tax that was illegally collected. My position on the motion for reconsideration is unchanged from my earlier position, although it was not reflected in this Court's order of May 15, 2001.



1