

STATE OF MICHIGAN
COURT OF APPEALS

FORD MOTOR CREDIT COMPANY,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY, TREASURER
FOR THE DEPARTMENT OF TREASURY, and
STATE OF MICHIGAN,

Defendants-Appellees.

UNPUBLISHED

January 12, 2010

No. 289781

Court of Claims

LC No. 07-000173-MT

Before: Fort Hood, P.J., and Cavanagh and K. F. Kelly, JJ.

MEMORANDUM.

Plaintiff appeals as of right from the order granting summary disposition in favor of defendants. We affirm.

We reject the constitutional arguments raised by plaintiff for the reasons stated in *GMAC, LLC v Dep't of Treasury*, ___ Mich App ___; ___ NW2d ___ (2009). Plaintiff's contention that it remains entitled to the refund based on the definition of person contained in MCL 205.51(1)(a) is without merit. MCL 205.51(1)(a) expressly provides that it does not apply where "a more limited meaning is disclosed by the context." Once the intention of the Legislature is discovered, it prevails over any conflicting rule of statutory construction. See *People v Russo*, 439 Mich 584, 595; 487 NW2d 698 (1992); *Thompson v Thompson*, 261 Mich App 353, 362 n 2; 683 NW2d 250 (2004). In light of the Legislature's amendment of MCL 205.54i to express its original intent that only the person who remits the tax on the specific sale at retail was entitled to the bad debt deduction, plaintiff's position is without merit. Lastly, plaintiff's assertion that it is entitled to the bad debt deduction based on an assignment is contrary to the Legislature's expressed statement that the deduction is available only to the person who remits the tax. *Russo, supra; Thompson, supra*.

Affirmed.

/s/ Karen M. Fort Hood

/s/ Mark J. Cavanagh

/s/ Kirsten Frank Kelly