

**STATE OF MICHIGAN**  
**COURT OF APPEALS**

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SAPA EXTRUSIONS, INC., formerly known as  
ALCOA EXTRUSIONS, INC.

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

UNPUBLISHED  
January 21, 2016

No. 326414  
Court of Claims  
LC No. 14-000068-MT

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BALL CORPORATION,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

No. 326415  
Court of Claims  
LC No. 14-000069-MT

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FAMILY DOLLAR STORES, INC.,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326512  
Court of Claims  
LC No. 13-000044-MT

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FAMILY DOLLAR STORES, INC.,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY

Defendant-Appellee.

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No. 326513  
Court of Claims  
LC No. 14-000088-MT

GOODYEAR TIRE AND RUBBER COMPANY,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326585  
Court of Claims  
LC No. 15-000013-MT

FAMILY DOLLAR STORES, INC.,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326586  
Court of Claims  
LC No. 14-000029-MT

WEBLOYALTY HOLDINGS, INC. &  
SUBSIDIARIES,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326732  
Court of Claims  
LC No. 15-000057-MT

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AFFINION GROUP HOLDINGS, INC. &  
SUBSIDIARIES,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326733  
Court of Claims  
LC No. 15-000056-MT

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EMC CORPORATION,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326818  
Court of Claims  
LC No. 14-000145-MT

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EMC CORPORATION,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 326819  
Court of Claims  
LC No. 13-000119-MT

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INTERNATIONAL BUSINESS MACHINES  
CORPORATION,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 327360  
Court of Claims  
LC No. 12-000102-MT

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DELUXE FINANCIAL SERVICES, LLC,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 327725

Court of Claims

LC No. 14-000287-MT

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SCHWAN'S HOME SERVICE, INC.,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 327880

Court of Claims

LC No. 15-000096-MT

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MONSTER BEVERAGE CORPORATION,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 327962

Court of Claims

LC No. 12-000083-MT

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MONSTER BEVERAGE CORPORATION,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 327963

Court of Claims

LC No. 12-000122-MT

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SCHWAN'S HOME SERVICE, INC.,

Plaintiff-Appellant,

v

DEPARTMENT OF TREASURY,

Defendant-Appellee.

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No. 328231

Court of Claims

LC No. 15-000134-MT

Before: RIORDAN, P.J., and JANSEN and FORT HOOD, JJ.

PER CURIAM.

In these 16 consolidated appeals, plaintiffs are taxpayers who respectively appeal as of right final orders that were entered in each case following a grant of either full or partial summary disposition to defendant under MCR 2.116(I)(1). Each appeal raises identical issues challenging the validity of 2014 PA 282 (“PA 282”), which retroactively withdrew Michigan from the Multistate Tax Compact (“the Compact”) and thereby eliminated a multistate taxpayer’s option to elect the three-factor apportionment formula that is a key provision of the Compact. We affirm.

## I. STANDARD OF REVIEW

We review *de novo* a grant of summary disposition under MCR 2.116(I)(1). *Gillette Commercial Operations North America & Subsidiaries v Dep’t of Treasury*, \_\_\_ Mich App \_\_\_, \_\_\_; \_\_\_ NW2d \_\_\_ (2015) (Docket Nos. 325258 *et al*), lv pending; slip op at 16. MCR 2.116(I)(1) states, “If the pleadings show that a party is entitled to judgment as a matter of law, or if the affidavits or other proofs show that there is no genuine issue of material fact, the court shall render judgment without delay.” Issues of statutory interpretation and the resolution of constitutional issues are also subject to *de novo* review. *Gillette*, \_\_\_ Mich App at \_\_\_; slip op at 16.

## II. DISCUSSION

Plaintiffs present multiple state and federal constitutional challenges to PA 282, which are identical in all relevant respects to the arguments raised by the plaintiffs in *Gillette*. In *Gillette*, we rejected all of the plaintiffs’ arguments.

In particular, we held that the Compact was not a binding agreement on this state but was merely an advisory agreement, such that PA 282’s removal of Michigan from membership in the Compact was not prohibited; no violation of the Contract Clauses of either the federal or state Constitutions occurred. *Gillette*, \_\_\_ Mich App at \_\_\_; slip op at 21. Further, we concluded that “the retroactive repeal of the Compact did not violate the Due Process Clauses of either the state or federal [C]onstitutions or Michigan’s rules regarding retrospective legislation. Nor did it

violate the terms of the Compact itself.” *Id.* at \_\_\_; slip op at 22. We also held that the enactment of PA 282 “did not violate the separation of powers provision of the state Constitution[.]” *Id.* at \_\_\_; slip op at 30. In addition, “PA 282 does not violate the Commerce Clause” of the United States Constitution. *Id.* at \_\_\_; slip op at 32. Nor was there a violation of “the right to petition the government under the First Amendment of the federal Constitution or the analogous Michigan provision.” *Id.* We further held that “the enactment of 2014 PA 282 did not violate the Title-Object Clause, the Five-Day Rule, or the Distinct-Statement Clause of the Michigan Constitution.” *Id.* at \_\_\_; slip op at 34. Finally, summary disposition was not premature because discovery would not have produced relevant support for the plaintiffs’ position. *Id.* at \_\_\_; slip op at 39-40.

### III. CONCLUSION

In short, we rejected in *Gillette* the same arguments that plaintiffs raise in these consolidated appeals. Thus, plaintiffs’ challenges to PA 282, and their respective challenges to the grant of either full or partial summary disposition in favor of defendant in each case, are devoid of merit.

Affirmed.

/s/ Michael J. Riordan  
/s/ Kathleen Jansen  
/s/ Karen M. Fort Hood