

Order

Michigan Supreme Court
Lansing, Michigan

September 8, 2021

Bridget M. McCormack,
Chief Justice

160635-6

DEPARTMENT OF TALENT & ECONOMIC
DEVELOPMENT/UNEMPLOYMENT
INSURANCE AGENCY,
Appellee,

Brian K. Zahra
David F. Viviano
Richard H. Bernstein
Elizabeth T. Clement
Megan K. Cavanagh
Elizabeth M. Welch,
Justices

v

SC: 160635
COA: 343521
Jackson CC: 17-003129-AE

AMBS MESSAGE CENTER, INC.,
Claimant-Appellant.

DEPARTMENT OF TALENT & ECONOMIC
DEVELOPMENT/UNEMPLOYMENT
INSURANCE AGENCY,
Appellee,

v

SC: 160636
COA: 343989
Macomb CC: 2017-000132-AE

NBC TRUCK EQUIPMENT, INC.,
Claimant-Appellant.

By order of May 8, 2020, the application for leave to appeal the September 12, 2019 judgment of the Court of Appeals was held in abeyance pending the decision in *Dep't of Talent & Econ Dev v Great Oaks Country Club* (Docket No. 160638). On order of the Court, the case having been decided on June 7, 2021, ___ Mich ___ (2021), the application is again considered. Pursuant to MCR 7.305(H)(1), in lieu of granting leave to appeal, we REVERSE the judgment of the Court of Appeals and we REMAND this case to the Unemployment Insurance Agency for reconsideration of the claimants-appellants' entitlement to the new-employer tax rate under MCL 421.13m(2)(a)(i)(A) and (B) of the Michigan Employment Security Act (the MESA), MCL 421.1 *et seq.*, in light of this Court's decision in *Great Oaks Country Club*.

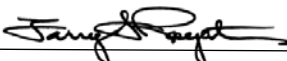
VIVIANO, J., did not participate due to a familial relationship with a circuit court judge involved in this case.



s0830

I, Larry S. Royster, Clerk of the Michigan Supreme Court, certify that the foregoing is a true and complete copy of the order entered at the direction of the Court.

September 8, 2021


Clerk