

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
DAYTON HUDSON CORPORATION ) No. 89A-0405-JV  
) 90R-0247-JV

ORDER DENYING PETITION FOR REHEARING

Upon consideration of the petition filed March 4, 1994, by the Franchise Tax Board for rehearing of the appeal of Dayton Hudson Corporation from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of February 3, 1994, be and the same is hereby affirmed. With regard to the suggested language put forth by the Franchise Tax Board in its petition, we are of the opinion that our decision in this appeal does not overturn any prior decisions made by this board; therefore, we do not feel that adoption of such language is necessary. Additionally, our decision in this appeal does not address all types of income taxes imposed under Michigan law, but only the application of the Michigan Single Business Tax to the specific facts of this appeal.

Done at Sacramento, California, this 1st day of September, 1994, by the State Board of Equalization with Board Members Mr. Sherman, Mr. Fong, Mr. Dronenburg, and Ms. Scott present.

Brad J. Sherman \_\_\_\_\_, Chairman

Matthew K. Fong \_\_\_\_\_, Member

Ernest J. Dronenburg, Jr., Member

Windie Scott\* \_\_\_\_\_, Member

\_\_\_\_\_, Member

\*For Gray Davis, per Government Code section 7.9.  
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