

Act No. 327  
Public Acts of 1993  
Approved by the Governor  
December 31, 1993  
Filed with the Secretary of State  
December 31, 1993

**STATE OF MICHIGAN  
87TH LEGISLATURE  
REGULAR SESSION OF 1993**

Introduced by Reps. Bryant, Munsell, Gilmer, Bender, Bandstra, Dalman, Stille, Bobier and Middleton

# **ENROLLED HOUSE BILL No. 5104**

AN ACT to provide for a tax upon the sale and distribution of tobacco products; to regulate and license manufacturers, wholesalers, secondary wholesalers, vending machine operators, unclassified acquirers, transportation companies, transporters, and retailers of tobacco products; to prescribe the powers and duties of the revenue division and the department of treasury in regard to tobacco products; to provide for the collection and disposition of the tax; to provide for the enforcement of this act; to provide for the appointment of special investigators as peace officers for the enforcement of this act; to prescribe penalties and provide remedies for the violation of this act; and to repeal certain acts and parts of acts on a specific date.

*The People of the State of Michigan enact:*

Sec. 1. This act shall be known and may be cited as the "tobacco products tax act".

Sec. 2. As used in this act:

(a) "Cigarette" means a roll for smoking made wholly or in part of tobacco, irrespective of size or shape and irrespective of the tobacco being flavored, adulterated, or mixed with any other ingredient, which roll has a wrapper or cover made of paper or any other material. Cigarette does not include cigars.

(b) "Commissioner" means the revenue commissioner.

(c) "Department" means the department of treasury.

(d) "Licensee" means a person licensed under this act.

(e) "Manufacturer" means a person who manufactures or produces a tobacco product.

(f) "Nongarette smoking tobacco" means tobacco sold in loose or bulk form that is intended for consumption by smoking.

(g) "Person" means an individual, partnership, fiduciary, association, corporation, or other legal entity.

(h) "Place of business" means a place where a tobacco product is sold or where a tobacco product is brought or kept for the purpose of sale or consumption, including a vessel, airplane, train, or vending machine.

(i) "Retailer" means a person other than a transportation company who operates a place of business for the purpose of making sales of a tobacco product at retail.

(j) "Sale" means a transaction by which the ownership of tangible personal property is transferred for consideration and applies also to use, gifts, exchanges, barter, and theft.

(k) "Secondary wholesaler" means a person who sells a tobacco product for resale, who purchases a tobacco product from a wholesaler licensed under this act, and who maintains an established place of business in this state.

(l) "Smokeless tobacco" means snuff, chewing tobacco, and any other tobacco that is intended to be consumed by means other than smoking.

(m) "Tobacco product" means cigarettes, cigars, noncigarette smoking tobacco, or smokeless tobacco.

(n) "Transportation company" means a person operating, or supplying to common carriers, cars, boats, or other vehicles for the transportation or accommodation of passengers and engaged in the sale of a tobacco product at retail.

(o) "Transporter" means a person importing or transporting into this state, or transporting in this state, a tobacco product obtained from a source located outside this state, or from any person not duly licensed under this act. Transporter does not include an interstate commerce carrier licensed by the interstate commerce commission to carry commodities in interstate commerce, or a licensee maintaining a warehouse or place of business outside of this state if the warehouse or place of business is licensed under this act.

(p) "Unclassified acquirer" means a person, except a transportation company or a purchaser at retail from a retailer licensed under the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws, who imports or acquires a tobacco product from a source other than a wholesaler or secondary wholesaler licensed under this act for use, sale, or distribution.

(q) "Vending machine operator" means a person who operates 1 or more vending machines for the sale of a tobacco product and who purchases a tobacco product from a manufacturer, licensed wholesaler, or secondary wholesaler.

(r) "Wholesale price" means the actual price paid for a tobacco product, including any tax, by a wholesaler to a manufacturer, excluding any discounts or reductions.

(s) "Wholesaler" means a person who purchases all or part of his or her tobacco products from a manufacturer, who sells 75% or more of those tobacco products to others for resale, and who maintains an established business where substantially all of the business is the sale of tobacco products or cigarettes and related merchandise at wholesale and where at all times a substantial stock of tobacco products and related merchandise is available to retailers for resale. Wholesaler includes a chain of stores retailing a tobacco product to the consumer if 75% of its stock of tobacco products is purchased directly from the manufacturer.

Sec. 3. (1) Beginning May 1, 1994, a person shall not purchase, possess, acquire for resale, or sell a tobacco product as a manufacturer, wholesaler, secondary wholesaler, vending machine operator, unclassified acquirer, transportation company, or transporter in this state unless licensed to do so.

(2) Upon proper application and the payment of the applicable fee, the department shall issue a license to each manufacturer, wholesaler, secondary wholesaler, vending machine operator, unclassified acquirer, transportation company, or transporter. The application shall be on a form prescribed by the department and signed under penalty of perjury. Except for transportation companies, each place of business shall be separately licensed. If a person acts in more than 1 capacity at any 1 place of business, a license shall be procured for each capacity. Each machine for vending tobacco products shall be considered a place of retail business. Each license or a duplicate copy shall be prominently displayed on the premises covered by the license. In the case of vending machines, a disc or marker furnished by the department showing it to be licensed shall be attached to the machine.

(3) The fees for licenses shall be the following:

(a) A manufacturer's license, \$100.00.

(b) A wholesaler's license, \$100.00.

(c) A secondary wholesaler's license, \$25.00.

(d) A license for vending machine operators having 50 or more vending machines in operation, \$100.00.

(e) A license for vending machine operators having not less than 25 and not more than 49 machines in operation, \$50.00.

(f) A license for vending machine operators having not less than 4 machines and not more than 24 machines in operation, \$25.00.

(g) A license for vending machine operators having not more than 3 machines, \$5.00 for each machine.

(h) An unclassified acquirer's license, a sum determined by the department, but not to exceed \$150.00.

(i) A transportation company's license, \$5.00.

(j) A transporter's license, \$50.00.

(4) If a manufacturer, wholesaler, secondary wholesaler, or vending machine operator maintains more than 1 place of business, the fee for each additional place of business shall be 1/4 of the fee otherwise prescribed in subsection (3). A fee, or a part of a fee, shall not be refunded by reason of relinquishment, suspension, or revocation of the license, or, except under order of a court of competent jurisdiction, for any other reason or cause.

(5) A person shall not possess a machine for vending tobacco products for a period in excess of 72 hours unless there is a disc or marker attached as provided by this section. This requirement does not apply to a machine not containing a tobacco product. If a person possesses a vending machine containing a tobacco product that is not properly licensed or identified as required by this section, the department may seal or seize the machine, together with the tobacco products contained in the machine. The provisions of section 9 govern the seizure and subsequent disposition of a machine or tobacco product seized.

(6) The department may require a licensee under this section to furnish a surety bond with a surety company authorized to do business in this state in an amount the department may fix, conditioned upon the payment of the tax provided by this act. The department may also require a licensee under this section to file a financial statement with the department showing all assets and liabilities and any other information the department may prescribe, to be filed within 30 days after the date requested.

Sec. 4. (1) Except as provided in subsection (2), each license issued under section 3 shall expire on the June 30 next succeeding the date of issuance unless revoked by the department, unless the business for which the license was issued changes ownership, or unless the holder of the license removes the business from the location covered by the license. Upon expiration of the license, revocation of the license, change of ownership of the business, or removal of the business from the location covered by the license, the holder of the license immediately shall return the license to the department. If a business moves to another location in the state, the license may be reissued for the new location for the balance of the unexpired term without payment of an additional fee. The holder of each license may renew that license for another 1-year period by filing an application accompanied by the applicable fee with the department before the expiration date of that license.

(2) For licenses issued in 1994, the department may issue those licenses with an expiration date of June 30, 1995.

Sec. 5. The department may suspend, revoke, or refuse to issue or renew a license issued under this act for failure to comply with this act or for any other good cause. A person whose license is suspended, revoked, or not renewed shall not sell a tobacco product during the period of suspension or revocation, or until the license is renewed. A person aggrieved by the suspension, revocation, or refusal to issue or renew a license may apply to the revenue division of the department for a hearing within 20 days after notice of the suspension, revocation, or refusal to issue or renew the license. A hearing and decision shall be had in the same manner provided in section 9.

Sec. 6. (1) Beginning May 1, 1994, a manufacturer, wholesaler, secondary wholesaler, vending machine operator, transportation company, unclassified acquirer, or retailer shall keep a complete and accurate record of each tobacco product manufactured, purchased, or otherwise acquired. Except for a manufacturer, the records shall include a written statement containing the name and address of both the seller and the purchaser, the date of delivery, the quantity, the trade name or brand, and the price paid for each tobacco product purchased. A licensee shall keep as part of the records a true copy of all purchase orders, invoices, bills of lading, and other written matter substantiating the purchase or acquisition of each tobacco product. Other records shall be kept by these persons as the department reasonably prescribes.

(2) Beginning May 1, 1994, a manufacturer, wholesaler, and secondary wholesaler shall deliver with each sale or consignment of a tobacco product a written statement containing the name or trade name and address of both the seller and the purchaser, the date of delivery, the quantity, and the trade name or brand of the tobacco product, correctly itemizing the prices paid for each brand purchased, and shall retain a duplicate of each statement.

(3) Beginning May 1, 1994, a vending machine operator shall keep a detailed record of each vending machine owned for the sale of tobacco products showing the location of the machine, the date of placing the machine on the location, the quantity of each tobacco product placed in the machine, the date when placed there, and the amount of the commission paid or earned on sales through the vending machine. When filling or refilling the vending machine, the operator shall deliver to the owner or tenant occupying the premises where the machine is located a written statement containing his or her own name and address, the name and address of the owner or the tenant, the date when the machine was filled, and the quantity of each brand of tobacco product sold from the machine since the date when tobacco products were last placed in the machine. A person in possession of premises where a vending machine is located shall keep a record of each tobacco product sold through the vending machine located on the premises and the amount of commission paid by

the person operating the vending machine. The records shall consist of written statements required to be given by each person operating a vending machine for the sale of tobacco products as provided in this section.

(4) Beginning May 1, 1994, a licensee under this act shall not issue or accept a written statement or invoice that is known to the licensee to contain a statement or omission that falsely indicates the name of the customer, the type of merchandise, the prices, the discounts, or the terms of sale. A person shall not use a device or game of chance to aid, promote, or induce sales or purchases of a tobacco product, or give a tobacco product in connection with a device or game of chance.

(5) Beginning May 1, 1994, all statements and other records required by this section shall be in a form prescribed by the department and shall be preserved for a period of 4 years and offered for inspection at any time upon oral or written demand by the department or its authorized agent.

(6) Beginning May 1, 1994, if a tobacco product is received or acquired within this state by a wholesaler, secondary wholesaler, vending machine operator, unclassified acquirer, or retailer, each original manufacturer's shipping case shall bear the name and address of the person making the first purchase or any other markings the department prescribes. If a tobacco product is found in a place of business or otherwise in the possession of a wholesaler, secondary wholesaler, vending machine operator, unclassified acquirer, transporter, or retailer without proper markings on the shipping case, box, or container of the tobacco product and without proper substantiation by invoices or other records as required by this section, the presumption shall be that the tobacco product is kept in violation of this act. If a tobacco product is shipped outside the state, the licensee shipping the tobacco product shall cause to be placed on every shipping case or other container in which the tobacco product is shipped the name and address of the consignee to whom the shipment is made outside of the state. The department may require reports from a common carrier who transports a tobacco product to a point within this state from another person who, under contract, transports a tobacco product, or from a bonded warehouseperson or bailee who has in his or her possession a tobacco product. A carrier, bailee, warehouseperson, or other person shall permit the examination by the department or its duly authorized agent of any records relating to the shipment of a tobacco product into, from, or within the state.

(7) Beginning May 1, 1994, a transporter transporting, possessing, or acquiring for the purpose of transporting a tobacco product upon a public highway, road, or street of this state shall have in his or her actual possession invoices or bills of lading containing the name and address of both the seller and the purchaser, the date of delivery, the name and address of the transporter, the quantity and trade name or brand of each tobacco product, the price paid for each trade name or brand in the transporter's possession or custody, and the license as prescribed under this act.

(8) Beginning May 1, 1994, a transporter desiring to possess or acquire for transportation or transport a tobacco product upon a highway, road, or street of this state shall obtain a permit from the department authorizing the transporter to possess or acquire for transportation or transport tobacco products and shall have the permit in his or her possession while the tobacco product is in his or her possession. This permit shall be obtained for each load being transported and shall contain a statement setting forth the name and address of the purchaser, seller, and transporter, the license number of the purchaser, the date of the delivery of the tobacco product or date of importation into this state, the route to be followed if a tobacco product is being transported from an out-of-state source, and any other information the department requires. The department shall provide a permit on a form prescribed by it upon the application of a transporter with the remittance of a fee of \$1.00. If a transporter transports a tobacco product into this state, the transporter shall stop at the nearest state police post within this state on the route authorized by the permit and disclose the tobacco products in his or her possession and the papers required by this section to be in his or her possession.

Sec. 7. (1) Beginning May 1, 1994, a tax is levied on the sale of tobacco products sold in this state as follows:

(a) For cigars, noncigarette smoking tobacco, and smokeless tobacco, 16% of the wholesale price.

(b) For cigarettes, if the sales tax is levied at a rate of 4% under the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws, 20 mills per cigarette.

(c) For cigarettes, if the sales tax is levied at a rate of 6% under the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws, 37.5 mills per cigarette.

(2) On or before the twentieth day of each calendar month, every licensee under section 3 other than a retailer, secondary wholesaler, or vending machine operator shall file a return with the department stating the amount of each tobacco product sold and specifying the wholesale price charged for all tobacco products sold by the licensee for each place of business in the preceding calendar month. The return shall be signed under penalty of perjury. The return shall be on a form prescribed by the department and shall contain or be accompanied by any further information the department requires.

(3) At the time of the filing of the return, the licensee shall pay to the department the tax levied in subsection (1) for tobacco products sold during the calendar month covered by the return, less compensation equal to 1% of the total amount of the tax due to cover the cost of expenses incurred in the administration of this act.

(4) Every licensee and retailer who, on May 1, 1994, has on hand for sale any cigarettes acquired after February 1, 1994 upon which a tax has been paid pursuant to Act No. 265 of the Public Acts of 1947, being sections 205.501 to 205.522 of the Michigan Compiled Laws, shall file a complete inventory of those cigarettes before June 1, 1994 and shall pay to the department at the time of filing this inventory a tax equal to the difference between the tax imposed in subsection (1) and the tax that has been paid pursuant to Act No. 265 of the Public Acts of 1947.

(5) The department may require the payment of the tax imposed by this act upon the importation or acquisition of a tobacco product. A tobacco product for which the tax under this act has once been imposed and that has not been refunded if paid is not subject upon a subsequent sale to the tax imposed by this act.

(6) An abatement or refund of the tax provided by this act may be made by the department for causes the department considers expedient. The department shall certify the amount and the state treasurer shall pay that amount out of the proceeds of the tax.

(7) A person liable for the tax may reimburse itself by adding to the price of the tobacco products an amount equal to the tax levied under this act.

Sec. 8. (1) Beginning May 1, 1994, a person, other than a licensee, who is in control or in possession of a tobacco product contrary to this act, or who offers to sell or does sell a tobacco product to another for purposes of resale without being licensed to do so under this act, shall be considered to have possession of that tobacco product as an unclassified acquirer and shall be personally liable for the tax imposed by this act, plus a penalty of 100% of the amount of tax due under this act.

(2) A person who possesses, acquires, transports, or offers for sale contrary to this act tobacco products whose wholesale price is \$50.00 or more is guilty of a felony, punishable by a fine of not more than \$5,000.00 or imprisonment for not more than 5 years, or both.

(3) Beginning May 1, 1994, a person who violates a provision of this act for which a criminal punishment is not otherwise provided is guilty of a misdemeanor, punishable by a fine of not more than \$1,000.00 or imprisonment for not more than 1 year, or both.

(4) The attorney general has concurrent power with the prosecuting attorneys of the state to enforce this act.

(5) At the request of the department or its duly authorized agent, the state police and all local police authorities shall enforce the provisions of this act.

Sec. 9. (1) A tobacco product held, owned, possessed, transported, or in control of a person in violation of this act, and a vending machine, vehicle, and other tangible personal property containing a tobacco product in violation of this act are contraband and may be seized and confiscated by the department as provided in this section.

(2) If an authorized inspector of the department or a police officer has reasonable cause to believe and does believe that a tobacco product is being acquired, possessed, transported, kept, sold, or offered for sale in violation of this act for which the penalty is a felony, the inspector or police officer may investigate or search the vehicle of transportation in which the tobacco product is believed to be located. If a tobacco product is found in the vehicle, the tobacco product, vending machine, vehicle, or other tangible personal property containing those tobacco products and any books and records in possession of the person in control or possession of the tobacco product may be seized by the inspector or police officer and are subject to forfeiture as contraband as provided in this section.

(3) As soon as possible, but not more than 5 days after seizure of any alleged contraband, the person making the seizure shall deliver personally or by registered mail to the last known address of the person from whom the seizure was made, if known, an inventory statement of the property seized, and file a copy with the commissioner. The inventory statement shall also contain a notice to the effect that unless demand for hearing as provided in this section is made within 5 days, the designated property is forfeited to the state. If the person from whom the seizure was made is not known, the person making the seizure shall cause a copy of the inventory statement, together with the notice provided for in this subsection, to be published at least 3 times in a newspaper of general circulation in the county where the seizure was made. Within 5 days after the date of service of the inventory statement, or in the case of publication, within 5 days after the date of last publication, the person from whom the property was seized or any person claiming an interest in the property may file with the commissioner a demand for a hearing before the commissioner or a person designated by the commissioner for a determination as to whether the property was lawfully subject to seizure and forfeiture. The person or persons are entitled to appear before the department, to be represented by counsel, and to present testimony and argument. After the hearing, the department shall render its decision in writing and, by order, shall either declare the seized property subject to seizure and forfeiture, or declare the property returnable to the

person entitled to possession. If, within 5 days after the date of service of the inventory statement, the person from whom the property was seized or any person claiming an interest in the property does not file with the commissioner a demand for a hearing before the department, the property seized shall be considered forfeited to the state by operation of law and may be disposed of by the department as provided in this section. If, after a hearing before the commissioner or person designated by the commissioner, the department determines that the property is lawfully subject to seizure and forfeiture and the person from whom the property was seized or any persons claiming an interest in the property do not take an appeal to the circuit court of the county in which the seizure was made within the time prescribed in this section, the property seized shall be considered forfeited to the state by operation of law and may be disposed of by the department as provided in this section.

(4) If a person is aggrieved by the decision of the department, that person may appeal to the circuit court of the county where the seizure was made to obtain a judicial determination of the lawfulness of the seizure and forfeiture. The action shall be commenced within 20 days after notice of the department's determination is sent to the person or persons claiming an interest in the seized property. The court shall hear the action and determine the issues of fact and law involved in accordance with rules of practice and procedure as in other in rem proceedings. If a judicial determination of the lawfulness of the seizure and forfeiture cannot be made before deterioration of any of the property seized, the court shall order the sale of the property with public notice as determined by the court and require the proceeds to be deposited with the court until the lawfulness of the seizure and forfeiture is finally adjudicated.

(5) The department may sell a tobacco product or other property forfeited pursuant to this section at public sale. Public notice of the sale shall be given at least 5 days before the day of sale. The proceeds derived from the sale by the department shall be credited to the general fund of the state.

(6) The seizure and sale of a tobacco product or other property under this section does not relieve a person from a fine, imprisonment, or other penalty for violation of this act.

Sec. 10. The seizure, forfeiture, sale, or destruction of a tobacco product or other property, or an action for recovery of amounts due, does not constitute a defense to the person owning or having control or possession of that property from criminal prosecution for an act or omission made or offense committed under this act or from liability to pay penalties provided by this act.

Sec. 11. Beginning May 1, 1994, a person, either as principal or agent, shall not sell or solicit orders for a tobacco product to be shipped, mailed, or otherwise sent or brought into the state, to a person not a licensed manufacturer, licensed wholesaler, licensed secondary wholesaler, licensed vending machine operator, licensed unclassified acquirer, licensed transporter, or licensed transportation company, unless the tobacco product is to be sold to or through a licensed wholesaler. Each violation of this act is a separate offense.

Sec. 12. (1) The proceeds derived from the payment of taxes, fees, and penalties provided for under this act and the license fees received by the department shall be deposited with the state treasurer and disbursed only as provided in this section.

(2) The proceeds of the tax imposed under section 7(1)(a) shall be credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(3) If the sales tax is levied at a rate of 4% under the general sales tax act, Act No. 167 of the Public Acts of 1933, the tax imposed on cigarettes pursuant to section 7(1)(b) shall be disbursed as follows:

(a) The proceeds of 1.5 mills shall be credited to the health and safety fund created in the health and safety fund act, Act No. 264 of the Public Acts of 1987, being sections 141.471 to 141.479 of the Michigan Compiled Laws.

(b) The proceeds of 9.5 mills shall be credited to the general fund of this state.

(c) The proceeds of 8.5 mills shall be credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(d) The proceeds of .5 mills shall be distributed to city, district, and county health departments created pursuant to sections 2413, 2415, and 2421 of the public health code, Act No. 368 of the Public Acts of 1978, being sections 333.2413, 333.2415, and 333.2421 of the Michigan Compiled Laws, on a per capita basis according to the most recent federal decennial census. The distribution under this subdivision shall be used only for public health prevention programs and services. This distribution is in addition to and is not intended as a replacement for any other state payments to these local health departments.

(4) If the sales tax is levied at a rate of 6% under the general sales tax act, Act No. 167 of the Public Acts of 1933, being sections 205.51 to 205.78 of the Michigan Compiled Laws, the tax imposed on cigarettes pursuant to section 7(1)(c) shall be disbursed as follows:

(a) 4% of the proceeds shall be credited to the health and safety fund created in the health and safety fund act, Act No. 264 of the Public Acts of 1987, being sections 141.471 to 141.479 of the Michigan Compiled Laws.

(b) 25.3% of the proceeds shall be credited to the general fund of this state.

(c) 63.4% of the proceeds shall be credited to the state school aid fund established by section 11 of article IX of the state constitution of 1963.

(d) 1.3% of the proceeds shall be distributed to city, district, and county health departments created pursuant to sections 2413, 2415, and 2421 of the public health code, Act No. 368 of the Public Acts of 1978, being sections 333.2413, 333.2415, and 333.2421 of the Michigan Compiled Laws, on a per capita basis according to the most recent federal decennial census. The distribution under this subdivision shall be used only for public health prevention programs and services. This distribution is in addition to and is not intended as a replacement for any other state payments to these local health departments.

(e) 6% of the proceeds shall be dedicated to improving the health care of the residents of this state.

(5) The proceeds of the fees and penalties provided for in this act shall be used for the administration of this act.

Sec. 13. (1) The tax imposed by this act shall be administered by the revenue commissioner pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws, and this act. In case of conflict between Act No. 122 of the Public Acts of 1941 and this act, the provisions of this act control.

(2) The revenue commissioner shall promulgate rules to implement this act pursuant to the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws.

(3) The department shall prescribe forms for use by taxpayers.

(4) The tax imposed by this act is in addition to all other taxes for which the taxpayer may be liable.

(5) The commissioner may appoint any revenue division employee as a special investigator, who shall be vested with the power to arrest a person violating this act.

Sec. 14. Notwithstanding any other provision of law, beginning on the effective date of this act, a city, township, village, county, other local unit of government, or political subdivision of this state shall not impose any new requirement or prohibition pertaining to the sale or licensure of tobacco products for distribution purposes. This section does not invalidate or otherwise restrict a requirement or prohibition described in this section existing on the effective date of this act.

Sec. 15. (1) Act No. 265 of the Public Acts of 1947, being sections 205.501 to 205.522 of the Michigan Compiled Laws, is repealed effective May 1, 1994.

(2) The provisions of Act No. 265 of the Public Acts of 1947, being sections 205.501 to 205.522 of the Michigan Compiled Laws, shall remain in effect for criminal liability and the collection and enforcement of the payment of any tax, fee, penalty, or interest due and payable under that act for any period in which that act was in effect prior to its repeal.

Sec. 16. This act shall not take effect unless Senate Joint Resolution S is submitted to the voters and the following bills are enacted into law:

(a) House Bill No. 5109.

(b) House Bill No. 5110.

(c) House Bill No. 5116.

(d) House Bill No. 5009.

(e) House Bill No. 5010.

(f) House Bill No. 5118.

(g) House Bill No. 5097.

(h) House Bill No. 5123.

(i) House Bill No. 4279.

(j) House Bill No. 5102.

(k) House Bill No. 5103.

(l) House Bill No. 5106.

(m) House Bill No. 5111.

- (n) House Bill No. 5115.
- (o) House Bill No. 5112.
- (p) House Bill No. 5120.
- (q) House Bill No. 5129.
- (r) House Bill No. 5224.

This act is ordered to take immediate effect.

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Co-Clerk of the House of Representatives.

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Secretary of the Senate.

Approved -----

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Governor.