



HOUSE BILL No. 4845

May 16, 1995, Introduced by Reps. Ryan, Jersevic, McManus, Bush, Brackenridge and Bullard and referred to the Committee on Tax Policy.

A bill to amend section 13 of Act No. 327 of the Public Acts of 1993, entitled "Tobacco products tax act," being section 205.433 of the Michigan Compiled Laws.

THE PEOPLE OF THE STATE OF MICHIGAN ENACT:

1 Section 1. Section 13 of Act No. 327 of the Public Acts of
2 1993, being section 205.433 of the Michigan Compiled Laws, is
3 amended to read as follows:

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

1 (2) The revenue commissioner ~~shall~~ MAY promulgate rules to
2 implement this act pursuant to the administrative procedures act
3 of 1969, Act No. 306 of the Public Acts of 1969, being sections
4 24.201 to 24.328 of the Michigan Compiled Laws.

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

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

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