Act No. 43
Public Acts of 2016
Approved by the Governor
March 15, 2016
Filed with the Secretary of State

March 15, 2016

EFFECTIVE DATE: June 13, 2016

## STATE OF MICHIGAN 98TH LEGISLATURE REGULAR SESSION OF 2016

**Introduced by Senators MacGregor and Schmidt** 

## ENROLLED SENATE BILL No. 473

AN ACT to amend 1993 PA 327, entitled "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 administration, collection, and disposition of the tax; to levy an assessment; to provide for the administration, collection, defense, and disposition of the assessment; 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; to make and supplement appropriations; and to repeal acts and parts of acts," (MCL 205.421 to 205.436) by adding section 6e.

## The People of the State of Michigan enact:

Sec. 6e. (1) Notwithstanding any law to the contrary, the department shall, upon request of the attorney general, disclose to the attorney general, or his or her designee, information obtained by the department that is relevant to the enforcement of the tobacco product manufacturers' escrow accounts act, 1999 PA 244, MCL 445.2051 to 445.2052. However, with regard to information received pursuant to any tax agreement entered into between this state and any Indian tribe, that includes limitations on disclosure of such information in addition to, or in lieu of, those contained in statute, the information provided under this section shall be consolidated to include all information received pursuant to such agreements with Indian tribes so as not to enable a person to ascertain any 1 Indian tribe's information. The department and the attorney general or his or her designee, except as provided in this subsection, may disclose information provided under this section that may otherwise be confidential if 1 or more of the following apply:

- (a) In discharge of the duty to enforce or defend the provisions of this act or the tobacco product manufacturers' escrow accounts act, 1999 PA 244, MCL 445.2051 to 445.2052.
- (b) In the course of any litigation, arbitration, or proceeding related to the tobacco product manufacturers' escrow accounts act, 1999 PA 244, MCL 445.2051 to 445.2052, the master settlement agreement, or the NPM adjustment settlement agreement.
  - (c) In complying with provisions in the NPM adjustment settlement agreement related to a data clearinghouse.
- (2) Tobacco product sales data provided by another state, a manufacturer, or other person or entity to a data clearinghouse pursuant to the NPM adjustment settlement agreement that is also provided to the department pursuant to that agreement shall be treated as confidential tax information subject to section 28 of 1941 PA 122, MCL 205.28. This subsection only applies to information received by the department as a result of the NPM adjustment settlement agreement.

Enacting section 1. This amendatory act takes effect 90 days after the date it is enacted into law.

This act is ordered to take immediate effect.

This act is ordered to take immediate effect.	My Tolb
	Secretary of the Senate
	Clerk of the House of Representatives
Approved	
Governor	