

TOBACCO PRODUCTS TAX ACT (EXCERPT)
Act 327 of 1993

205.424 Expiration, return, reissue, and renewal of license.

Sec. 4. Each license issued under section 3 expires 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, 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.

History: 1993, Act 327, Eff. Mar. 15, 1994;—Am. 2022, Act 171, Imd. Eff. July 21, 2022.