

**TOBACCO PRODUCTS TAX ACT (EXCERPT)**  
**Act 327 of 1993**

**205.425 Failure to comply with act; suspension, revocation, or refusal to issue or renew license; hearing.**

Sec. 5. (1) 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 act as a stamping agent or acquire a stamp from the department or any other person, or sell a tobacco product during the period of suspension or revocation, or until the license is renewed.

(2) If a person who is a manufacturer, wholesaler, or unclassified acquirer licensed under this act is convicted of a felony under any provision of this act, the department shall revoke any license issued under this act to that person.

(3) Before the department suspends, revokes, or refuses to renew a license under this act, the department shall notify the person of its intent to hold a hearing before a representative of the state treasurer for purposes of determining whether to suspend, revoke, or refuse to renew a license not less than 14 days before the scheduled hearing date.

(4) A person aggrieved by the suspension, revocation, or refusal to issue or renew a license may apply to the department for a hearing within 20 days after notice of the suspension, revocation, or refusal to issue or renew the license. A hearing must be held in the same manner provided in section 21 of 1941 PA 122, MCL 205.21. The decision in case of suspension, revocation, or refusal to renew must be issued within 45 days of receipt of the request for hearing.

**History:** 1993, Act 327, Eff. Mar. 15, 1994;—Am. 1997, Act 187, Imd. Eff. Dec. 30, 1997;—Am. 2022, Act 171, Imd. Eff. July 21, 2022.