

TOBACCO PRODUCTS TAX ACT (EXCERPT)
Act 327 of 1993

205.426e Enforcement of tobacco product manufacturer's escrow accounts act; disclosure of information to attorney general; consolidation of information received pursuant to agreements with Indian tribes; disclosure of information otherwise confidential; information received as result of NPM adjustment settlement agreement.

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.

History: Add. 2016, Act 43, Eff. June 13, 2016.