

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

**205.427a Imposition of tax on consumer; intent of act.**

Sec. 7a. It is the intent of this act to impose the tax levied under this act upon the consumer of the tobacco products by requiring the consumer to pay the tax at the specified rate.

**History:** Add. 1997, Act 187, Imd. Eff. Dec. 30, 1997.