

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

**205.430 Defenses.**

Sec. 10. The seizure, forfeiture, sale, or destruction of a tobacco product or other property, or an action for recovery of amounts due, does not constitute a defense to the person owning or having control or possession of that property from criminal prosecution for an act or omission made or offense committed under this act or from liability to pay penalties provided by this act.

**History:** 1993, Act 327, Eff. Mar. 15, 1994.