

TOBACCO PRODUCTS TAX ACT (EXCERPT)
Act 327 of 1993

205.433 Administration of tax; rules; forms; additional taxes; appointment of special investigator.

Sec. 13. (1) The tax imposed by this act shall be administered by the department pursuant to 1941 PA 122, MCL 205.1 to 205.31, and this act. In case of conflict between 1941 PA 122, MCL 205.1 to 205.31, and this act, the provisions of this act control.

(2) The department may promulgate rules to implement this act pursuant to the administrative procedures act of 1969, 1969 PA 306, MCL 24.201 to 24.328.

(3) The department shall prescribe forms for use by taxpayers and the manner in which the forms must be filed.

(4) The tax imposed by this act is in addition to all other taxes for which the taxpayer may be liable.

(5) The state treasurer may appoint any department employee as a special investigator, who shall have the power to arrest a person violating this act.

History: 1993, Act 327, Eff. Mar. 15, 1994;—Am. 1995, Act 131, Imd. Eff. July 10, 1995;—Am. 2022, Act 171, Imd. Eff. July 21, 2022.

Administrative rules: R 205.401 et seq. and R 205.451 et seq. of the Michigan Administrative Code.