

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 revenue commissioner pursuant to Act No. 122 of the Public Acts of 1941, being sections 205.1 to 205.31 of the Michigan Compiled Laws, and this act. In case of conflict between Act No. 122 of the Public Acts of 1941 and this act, the provisions of this act control.

(2) The revenue commissioner may promulgate rules to implement this act pursuant to the administrative procedures act of 1969, Act No. 306 of the Public Acts of 1969, being sections 24.201 to 24.328 of the Michigan Compiled Laws.

(3) The department shall prescribe forms for use by taxpayers.

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

(5) The commissioner may appoint any revenue division employee as a special investigator, who shall be vested with 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.

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