

Act No. 131  
Public Acts of 1995  
Approved by the Governor  
July 9, 1995  
Filed with the Secretary of State  
July 10, 1995

**STATE OF MICHIGAN  
88TH LEGISLATURE  
REGULAR SESSION OF 1995**

**Introduced by Reps. Ryan, Jersevic, McManus, Bush, Brackenridge and Bullard**

# **ENROLLED HOUSE BILL No. 4845**

AN ACT to amend section 13 of Act No. 327 of the Public Acts of 1993, entitled "An act to provide for a tax upon the sale and distribution of tobacco products; to regulate and license manufacturers, wholesalers, secondary wholesalers, vending machine operators, unclassified acquirers, transportation companies, transporters, and retailers of tobacco products; to prescribe the powers and duties of the revenue division and the department of treasury in regard to tobacco products; to provide for the collection and disposition of the tax; to provide for the enforcement of this act; to provide for the appointment of special investigators as peace officers for the enforcement of this act; to prescribe penalties and provide remedies for the violation of this act; and to repeal certain acts and parts of acts on a specific date," being section 205.433 of the Michigan Compiled Laws.

*The People of the State of Michigan enact:*

Section 1. Section 13 of Act No. 327 of the Public Acts of 1993, being section 205.433 of the Michigan Compiled Laws, is amended to read as follows:

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.

This act is ordered to take immediate effect.

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Clerk of the House of Representatives.

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Secretary of the Senate.

Approved -----

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Governor.