



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

SPECIAL NOTICE FOR SECONDARY WHOLESALERS AND VENDING MACHINE LICENSEES

April 2009

2009/2010 Tobacco Products Tax License Renewal

To renew your tobacco license, complete a *Tobacco Products Tax License Application* (Form 336), sign and mail with your licensing fee to the address on Form 336 no later than **April 30, 2009**. If you lease your business space, attach the current lease agreement.

If you **do not** wish to renew your license, send a letter, along with your current license, to the following address stating you do not want to renew your tobacco license:

Michigan Department of Treasury
Tobacco Tax Unit
P.O. Box 30748
Lansing, MI 48909-8248

Completing the Application

Review the information on your 2008/2009 license to ensure it accurately reflects all of your tobacco product business activities. Enter the correct information on Form 336, reflecting any changes. Complete each line and write "N/A" (Not Applicable) if a line does not pertain to your business. Print and keep a copy for your records.

Tobacco Products Tax License Types and Fees are listed on Form 336.

If Your Information Changes After Your License Is Issued

Send written notice to Treasury (address above) if your business incorporates, changes ownership, has a name change, an account number change, or adds a branch location or new place of business during the course of the license year. Some changes will require issuance of a new license.

Purchasing Requirements

In addition to complying with the general provisions of the Tobacco Products Tax Act (Public Act 327 of 1993), the steps identified below must be taken before purchasing cigarettes for distribution in Michigan.

Michigan Compiled Laws 205.426c and 205.426d impose additional requirements to satisfy the needs of the tobacco Master Settlement Agreement (Agreement) entered into by the settling states and certain tobacco product manufacturers. For the purposes of the Agreement and related enforcement, “cigarette” includes Roll-Your-Own tobacco.

For Cigarettes Manufactured by Tobacco Product Manufacturers That Participate in the Agreement (Participating Manufacturers)

- Verify that both the manufacturer and the brand family are listed on the National Association of Attorneys General Web site, which can be accessed from the State of Michigan Tobacco Tax Web site at www.michigan.gov/tobaccotaxes. (Note that a listed brand is only authorized if it is purchased from, or manufactured by, the manufacturer with which it is identified on the list.)

For Cigarettes Manufactured by Those That Do Not Participate in the Agreement (Non-Participating Manufacturers)

- Verify that both the non-participating manufacturer and the brand family are listed on the State of Michigan Tobacco Tax Web site. (Note that a listed brand is only authorized if it is purchased from, or manufactured by, the manufacturer with which it is identified on the list.)
- Obtain a current copy of Part II of the *Certification of Compliance by Non-Participating Manufacturer* (Form 3762) from the seller (completed by the non-participating manufacturer) and keep it on file for four years. Compare the information on Form 3762 with the list on the State of Michigan Tobacco Tax Web site.

Contact Treasury at (517) 636-4630 if you have any questions or visit our Web site at www.michigan.gov/tobaccotaxes.