

**THE LIST BELOW IDENTIFIES NONPARTICIPATING MANUFACTURERS OF CIGARETTES (INCLUDING ROLL-YOUR-OWN TOBACCO) THAT ARE COMPLIANT WITH 1999 PA 244 AND SECTIONS 6c AND 6d OF 1993 PA 327, AND THEIR AUTHORIZED BRANDS (“DIRECTORY”)**

**Inclusion of a manufacturer or brand family on the NPM Directory below certifies only that obligations have been met with regard to 1999 PA 244 (MCL 445.2051 et seq) and sections 6c and 6d of 1993 PA 327 (MCL 205.426c and 205.426d). Persons selling cigarettes (including roll-your-own tobacco) for consumption in Michigan that were manufactured by either NPMs or PMs should consult other state and federal laws to determine whether a brand can be sold legally in Michigan.** If a manufacturer or one of its brands is not listed on the NPM Directory below, or on the list of participating manufacturers published by the National Association of Attorneys General (“NAAG”) on its website, you will be subject to civil and criminal penalties if you purchase, stamp, or sell those products in Michigan. Furthermore, a brand appearing on the NPM Directory or the NAAG list of PMs may not be sold for consumption in this state if it is manufactured by anyone other than the party identified on the NPM Directory or NAAG list of PMs as the manufacturer of the brand.

<u>NPM</u>	<u>Brand Families</u>	<u>Type</u>	<u>Comments</u>
Direct Buy Tobacco	Direct Buy Tobacco	RYO	
	Spirit of Kentucky	RYO	
	Freedom Tobacco	RYO	
National Tobacco	Zig Zag Classic American Blend	RYO	
Native Trading	Native	Cigarette	Eff 2/1/2011
		RYO	Eff 2/1/2011
Seneca Manufacturing	Heron	Cigarette	Eff 3/1/2011
Smokin Joes	New York New York	Cigarette	Eff. 1/15/2010
	Smokin Joes Natural	Cigarette	
	Smokin Joes	RYO	
Truth and Liberty	Fresh Choice	RYO	
	American Harvest	RYO	

Michigan law (P.A. 1993, No. 327) requires that the Department publish on its website information concerning nonparticipating manufacturers (NPMs) and their cigarettes (including roll-your-own tobacco). Inclusion of a NPM or a brand on the following list may not reflect authorization for sale in Michigan at this time. For currently authorized manufacturers and brands, refer to the list above and the NAAG website.

If you have any questions regarding this Directory, you may contact the Michigan Department of Treasury, Tax Policy Division at (517) 373-9600.