



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

NICK A. KHOURI
STATE TREASURER

**NOTICE TO CIGARETTE STAMPING AGENTS
CONCERNING DISCONTINUANCE OF THE USE OF HEAT-APPLIED (THERMAL)
CIGARETTE TAX STAMPS AND THE RETURN OF UNAFFIXED THERMAL
STAMPS**

August 5, 2015

This Notice applies to every licensed wholesaler and unclassified acquirer that is authorized by the Michigan Department of Treasury ("Department") to be a stamping agent under the Tobacco Products Tax Act ("TPTA") and in accordance with 1998 MR 3, R 205.454 ("Stamping Agent").

The Department has completed its transition from heat-applied cigarette tax stamps ("Thermal stamps") to digital, pressure applied, cigarette tax stamps ("Digital Stamps"). Consequently, effective on the date of this Notice and pursuant to MCL 205.426a(8), the Department will no longer issue Thermal Stamps to Stamping Agents or authorize Stamping Agents to affix a Michigan Thermal Stamp to cigarette packs.

In addition, a Stamping Agent that still possesses Thermal Stamps that have not been affixed to cigarette packs, as of the date of this Notice, shall not affix those stamps to cigarette packs and shall, by August 31, 2015, return all un-affixed Thermal Stamps to the Department.

In order to return the Thermal Stamps, the Stamping Agent shall securely package the stamps and send them to the Department by UPS, Federal Express or by another Common Carrier. The Thermal Stamps should be sent to:

Michigan Department of Treasury
Attn: Special Taxes Division, Tobacco Tax Unit
Operations Center
7285 Parsons Drive
Dimondale, MI 48821

If you have any questions or concerns about this Notice, please contact the Department of Treasury's Tobacco Tax Unit at (517) 636-4630.