



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

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Secondary Wholesaler Licensure Requirements

On April 6, 2009, the Michigan Department of Treasury issued Revenue Administrative Bulletin (RAB) 2009-2, which is attached. An RAB is an explanation of the Department's understanding of the tax law it administers. Please review the RAB carefully and note the following:

A Secondary Wholesaler who operates out of a vehicle and stores its tobacco products at a secure storage facility **is required to have a business representative present** at that storage facility during regular business hours. The business representative must be (1) someone who is authorized to sell the Secondary Wholesaler's tobacco products to retailers who wish to purchase tobacco products from the Secondary Wholesaler, and (2) someone who will be available at the storage facility during regular business hours if the Michigan State Police (MSP) wishes to perform an administrative inspection. Regular business hours are defined as Monday through Friday, 8:00 a.m. to 5:00 p.m.

Note too that if a Secondary Wholesaler operates out of a vehicle and stores its tobacco products at a secure storage facility, the Secondary Wholesaler must keep its business records and invoices at the storage facility so they are available for an MSP administrative inspection. The records must be kept at the storage facility for a period of four (4) years.

If you have questions about RAB 2009-2, please contact:

Michigan Department of Treasury
Bureau of Tax Policy
Tobacco Tax Unit

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