



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

JENNIFER M. GRANHOLM  
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March 5, 2004

**Notice to Michigan Tobacco Licensees**

This notice is to inform all Michigan licensed wholesalers and unclassified acquirers selling tobacco products in Michigan of the Department of Treasury's policy regarding sales to Indian Tribes and/or their members.

Unless the Department specifically notifies the licensee otherwise, all tobacco sales to Indian tribal retailers or tribal member retailers must include the State tobacco tax. If a retail business is located within that Tribe's Indian Country (as defined in 18 USC 1151), the cigarettes sold must bear the State Tribal Stamp. The procedures governing the general State stamp will also apply to the State Tribal Stamp. Authorized retailers located within a Tribe's Indian Country may file for refunds regarding subsequent retail sales made to qualifying exempt tribal members where the transaction takes place within such Indian Country.

The following documentation must be maintained for four years and available upon request: Original invoices; the name and physical address of all purchasers located within "Indian Country"; the type of tobacco product and number of units sold; the tax collected; the date of the sale; and the check number of the payment.

If you have any questions regarding the above procedure, please contact the Tobacco Products Tax Section at 517.636.4630.