

# SENATE BILL No. 882

November 6, 2007, Introduced by Senators GEORGE, ALLEN, PAPPAGEORGE, JELINEK and GLEASON and referred to the Committee on Commerce and Tourism.

A bill to amend 1993 PA 327, entitled "Tobacco products tax act," by amending sections 2, 7, and 8 (MCL 205.422, 205.427, and 205.428), sections 2 and 8 as amended by 2005 PA 238 and section 7 as amended by 2004 PA 164.

**THE PEOPLE OF THE STATE OF MICHIGAN ENACT:**

1           Sec. 2. As used in this act:

2           (a) "Cigarette" means a roll for smoking made wholly or in  
3 part of tobacco, irrespective of size or shape and irrespective of  
4 the tobacco being flavored, adulterated, or mixed with any other  
5 ingredient, which roll has a wrapper or cover made of paper or any  
6 other material. Cigarette does not include cigars.

7           (b) "Commissioner" means the state treasurer.

8           (c) "Counterfeit cigarette" means a cigarette in an individual

1 package of cigarettes or other container with a false manufacturing  
2 label or a cigarette in an individual package of cigarettes or  
3 other container with a counterfeit stamp.

4 (d) "Counterfeit cigarette paper" means a cigarette paper with  
5 a false manufacturing label or that has not been printed,  
6 manufactured, or made by authority of the trademark owner.

7 (e) "Counterfeit stamp" means any stamp, label, or print,  
8 indicium, or character, that evidences, or purports to evidence,  
9 the payment of any tax levied under this act and that has not been  
10 printed, manufactured, or made by authority of the department as  
11 provided in this act and has not been issued, sold, or circulated  
12 by the department.

13 (f) "Department" means the department of treasury.

14 (g) "Financially sound" means a determination by the  
15 department that the wholesaler or unclassified acquirer is able to  
16 pay for its stamps in the ordinary course of business based on  
17 criteria including, but not limited to, all of the following:

18 (i) Past filing and payment history with the department.

19 (ii) Outstanding liabilities.

20 (iii) Review of current financial statements including, but not  
21 limited to, balance sheets and income statements.

22 (iv) Duration that the wholesaler or unclassified acquirer has  
23 been licensed under this act.

24 (h) "Gray market cigarette" means any cigarette the package of  
25 which bears any statement, label, stamp, sticker, or notice  
26 indicating that the manufacturer did not intend the cigarettes to  
27 be sold, distributed, or used in the United States, including, but

1 not limited to, a label stating "For Export Only", "U.S. Tax  
2 Exempt", "For Use Outside U.S.", or similar wording.

3 (i) "Gray market cigarette paper" means any cigarette paper  
4 the package of which bears any statement, label, stamp, sticker, or  
5 notice indicating that the manufacturer did not intend the  
6 cigarette papers to be sold, distributed, or used in the United  
7 States, including, but not limited to, a label stating "For Export  
8 Only", "U.S. Tax Exempt", "For Use Outside U.S.", "For Use in  
9 \_\_\_\_\_ (another country) Only", or similar wording.

10 (j) "Individual package" means an individual packet or pack  
11 used to contain or to convey cigarettes to the consumer. Individual  
12 package does not include cartons, cases, or shipping or storage  
13 containers that contain smaller packaging units of cigarettes.

14 (k) "Licensee" means a person licensed under this act.

15 (l) "Manufacturer" means a person who manufactures or produces  
16 a tobacco product.

17 (m) "Noncigarette smoking tobacco" means tobacco sold in loose  
18 or bulk form that is intended for consumption by smoking and  
19 includes roll-your-own cigarette tobacco.

20 (n) "Person" means an individual, partnership, fiduciary,  
21 association, limited liability company, corporation, or other legal  
22 entity.

23 (o) "Place of business" means a place where a tobacco product  
24 is sold or where a tobacco product is brought or kept for the  
25 purpose of sale or consumption, including a vessel, airplane,  
26 train, or vending machine.

27 (p) "Retailer" means a person other than a transportation

1 company who operates a place of business for the purpose of making  
2 sales of a tobacco product at retail.

3 (q) "Sale" means a transaction by which the ownership of  
4 tangible personal property is transferred for consideration and  
5 applies also to use, gifts, exchanges, barter, and theft.

6 (r) "Secondary wholesaler" means a person who sells a tobacco  
7 product for resale, who purchases a tobacco product from a  
8 wholesaler or unclassified acquirer licensed under this act, and  
9 who maintains an established place of business in this state where  
10 a substantial portion of the business is the sale of tobacco  
11 products and related merchandise at wholesale, and where at all  
12 times a substantial stock of tobacco products and related  
13 merchandise is available to retailers for resale.

14 (s) "Smokeless tobacco" means snuff, chewing tobacco, and any  
15 other tobacco that is intended to be consumed by means other than  
16 smoking.

17 (t) "Stamp" means a distinctive character, indication, or  
18 mark, as determined by the department, attached or affixed to an  
19 individual package of cigarettes by mechanical device or other  
20 means authorized by the department to indicate that the tax imposed  
21 under this act has been paid. **BEGINNING JULY 1, 2008, THE**  
22 **DEPARTMENT SHALL NOT PURCHASE, ACQUIRE, OR USE STAMPS UNLESS THE**  
23 **STAMPS HAVE BEEN PRODUCED ENTIRELY IN A FACILITY THAT HAS BEEN**  
24 **CERTIFIED AS SECURE BY AN INDEPENDENT ORGANIZATION ACCREDITED BY**  
25 **THE AMERICAN NATIONAL STANDARDS INSTITUTE OR SUCCESSOR**  
26 **ORGANIZATION. BEGINNING JULY 1, 2008, THE DEPARTMENT SHALL NOT**  
27 **PURCHASE, ACQUIRE, OR USE STAMPS UNLESS THE STAMPS ARE CAPABLE OF**

1 BEING READ BY A SCANNING OR SIMILAR DEVICE, INCLUDING A MINIMUM OF  
2 4 LAYERS OF OVERT, SEMICOVERT, AND COVERT DATA, AND ARE ENCRYPTED  
3 WITH, AT A MINIMUM, ALL OF THE FOLLOWING INFORMATION:

4 (i) THE NAME AND ADDRESS OF THE WHOLESALER OR OTHER ENTITY  
5 AFFIXING THE STAMP.

6 (ii) THE DATE THE STAMP WAS AFFIXED.

7 (iii) THE DENOMINATED VALUE OF THE STAMP.

8 (u) "Stamping agent" means a wholesaler or unclassified  
9 acquirer other than a manufacturer who is licensed and authorized  
10 by the department to affix stamps to individual packages of  
11 cigarettes on behalf of themselves and other wholesalers or  
12 unclassified acquirers other than manufacturers.

13 (v) "Tobacco product" means cigarettes, cigars, noncigarette  
14 smoking tobacco, or smokeless tobacco.

15 (w) "Transportation company" means a person operating, or  
16 supplying to common carriers, cars, boats, or other vehicles for  
17 the transportation or accommodation of passengers and engaged in  
18 the sale of a tobacco product at retail.

19 (x) "Transporter" means a person importing or transporting  
20 into this state, or transporting in this state, a tobacco product  
21 obtained from a source located outside this state, or from any  
22 person not duly licensed under this act. Transporter does not  
23 include an interstate commerce carrier licensed by the interstate  
24 commerce commission to carry commodities in interstate commerce, or  
25 a licensee maintaining a warehouse or place of business outside of  
26 this state if the warehouse or place of business is licensed under  
27 this act.

1           (y) "Unclassified acquirer" means a person, except a  
2 transportation company or a purchaser at retail from a retailer  
3 licensed under the general sales tax act, 1933 PA 167, MCL 205.51  
4 to 205.78, who imports or acquires a tobacco product from a ~~source~~  
5 ~~other than~~ a wholesaler or secondary wholesaler licensed under this  
6 act for use, sale, or distribution. Unclassified acquirer also  
7 means a person who receives cigars, noncigarette smoking tobacco,  
8 or smokeless tobacco directly from a manufacturer licensed under  
9 this act. ~~or from another source outside this state, which source~~  
10 ~~is not licensed under this act.~~ An unclassified acquirer does not  
11 include a wholesaler.

12           (z) "Vending machine operator" means a person who operates 1  
13 or more vending machines for the sale of a tobacco product and who  
14 purchases a tobacco product from a manufacturer, licensed  
15 wholesaler, or secondary wholesaler.

16           (aa) "Wholesale price" means the actual price paid for a  
17 tobacco product, including any tax, by a wholesaler or unclassified  
18 acquirer to a manufacturer, excluding any discounts or reductions.

19           (bb) "Wholesaler" means a person who purchases all or part of  
20 his or her tobacco products from a manufacturer, who sells 75% or  
21 more of those tobacco products to others for resale, and who  
22 maintains an established business where substantially all of the  
23 business is the sale of tobacco products or cigarettes and related  
24 merchandise at wholesale and where at all times a substantial stock  
25 of tobacco products and related merchandise is available to  
26 retailers for resale. Wholesaler includes a chain of stores  
27 retailing a tobacco product to the consumer if 75% of its stock of

1 tobacco products is purchased directly from the manufacturer.

2       Sec. 7. (1) Beginning May 1, 1994, a tax is levied on the sale  
3 of tobacco products sold in this state as follows:

4       (a) Through July 31, 2002, for cigars, noncigarette smoking  
5 tobacco, and smokeless tobacco, 16% of the wholesale price.

6       (b) For cigarettes, 37.5 mills per cigarette.

7       (c) Beginning August 1, 2002, for cigarettes, in addition to  
8 the tax levied in subdivision (b), an additional 15 mills per  
9 cigarette.

10       (d) Beginning August 1, 2002, for cigarettes, in addition to  
11 the tax levied in subdivisions (b) and (c), an additional 10 mills  
12 per cigarette.

13       (e) Beginning July 1, 2004, for cigarettes, in addition to the  
14 tax levied in subdivisions (b), (c), and (d), an additional 37.5  
15 mills per cigarette.

16       (f) Beginning August 1, 2002 and through June 30, 2004, for  
17 cigars, noncigarette smoking tobacco, and smokeless tobacco, 20% of  
18 the wholesale price.

19       (g) Beginning July 1, 2004, for cigars, noncigarette smoking  
20 tobacco, and smokeless tobacco, 32% of the wholesale price.

21       (2) On or before the twentieth day of each calendar month,  
22 every licensee under section 3 other than a retailer, ~~secondary~~  
23 ~~wholesaler~~, unclassified acquirer licensed as a manufacturer, or  
24 vending machine operator shall file a return with the department  
25 stating the wholesale price of each tobacco product other than  
26 cigarettes purchased, the quantity of cigarettes purchased, the  
27 wholesale price charged for all tobacco products other than

1 cigarettes sold, the number of individual packages of cigarettes  
2 and the number of cigarettes in those individual packages, and the  
3 number and denominations of stamps affixed to individual packages  
4 of cigarettes sold by the licensee for each place of business in  
5 the preceding calendar month. The return shall also include the  
6 number and denomination of unaffixed stamps in the possession of  
7 the licensee at the end of the preceding calendar month.

8 Wholesalers shall also report accurate inventories of cigarettes,  
9 both stamped and unstamped at the end of the preceding calendar  
10 month. Wholesalers and unclassified acquirers shall also report  
11 accurate inventories of affixed and unaffixed stamps by  
12 denomination at the beginning and end of each calendar month and  
13 all stamps acquired during the preceding calendar month. The return  
14 shall be signed under penalty of perjury. The return shall be on a  
15 form prescribed by the department and shall contain or be  
16 accompanied by any further information the department requires.

17 (3) To cover the cost of expenses incurred in the  
18 administration of this act, at the time of the filing of the  
19 return, the licensee shall pay to the department the tax levied in  
20 subsection (1) for tobacco products sold during the calendar month  
21 covered by the return, less compensation equal to both of the  
22 following:

23 (a) One percent of the total amount of the tax due on tobacco  
24 products sold other than cigarettes.

25 (b) Through July 31, 2002, 1.25% of the total amount of the  
26 tax due on cigarettes sold.

27 (c) Beginning August 1, 2002, 1.5% of the total amount of the



1 tax due on cigarettes sold.

2 (4) Every licensee and retailer who, on August 1, 2002, has on  
3 hand for sale any cigarettes upon which a tax has been paid  
4 pursuant to subsection (1)(b) shall file a complete inventory of  
5 those cigarettes before September 1, 2002 and shall pay to the  
6 department at the time of filing this inventory a tax equal to the  
7 difference between the tax imposed in subsection (1)(b), (c), and  
8 (d) and the tax that has been paid under subsection (1)(b). Every  
9 licensee and retailer who, on August 1, 2002, has on hand for sale  
10 any cigars, noncigarette smoking tobacco, or smokeless tobacco upon  
11 which a tax has been paid pursuant to subsection (1)(a) shall file  
12 a complete inventory of those cigars, noncigarette smoking tobacco,  
13 and smokeless tobacco before September 1, 2002 and shall pay to the  
14 department at the time of filing this inventory a tax equal to the  
15 difference between the tax imposed in subsection (1)(f) and the tax  
16 that has been paid under subsection (1)(a).

17 (5) Every licensee and retailer who, on July 1, 2004, has on  
18 hand for sale any cigarettes upon which a tax has been paid  
19 pursuant to subsection (1)(b), (c), and (d) shall file a complete  
20 inventory of those cigarettes before August 1, 2004 and shall pay  
21 to the department at the time of filing this inventory a tax equal  
22 to the difference between the tax imposed in subsection (1)(b),  
23 (c), (d), and (e) and the tax that has been paid under subsection  
24 (1)(b), (c), and (d). Every licensee and retailer who, on July 1,  
25 2004, has on hand for sale any cigars, noncigarette smoking  
26 tobacco, or smokeless tobacco upon which a tax has been paid  
27 pursuant to subsection (1)(f) shall file a complete inventory of

1 those cigars, noncigarette smoking tobacco, and smokeless tobacco  
2 before August 1, 2004 and shall pay to the department at the time  
3 of filing this inventory a tax equal to the difference between the  
4 tax imposed in subsection (1)(g) and the tax that has been paid  
5 under subsection (1)(f). The proceeds derived under this subsection  
6 shall be credited to the medicaid benefits trust fund created under  
7 section 5 of the Michigan trust fund act, 2000 PA 489, MCL 12.255.

8 (6) The department may require the payment of the tax imposed  
9 by this act upon the importation or acquisition of a tobacco  
10 product. A tobacco product for which the tax under this act has  
11 once been imposed and that has not been refunded if paid is not  
12 subject upon a subsequent sale to the tax imposed by this act.

13 (7) An abatement or refund of the tax provided by this act may  
14 be made by the department for causes the department considers  
15 expedient. The department shall certify the amount and the state  
16 treasurer shall pay that amount out of the proceeds of the tax.

17 (8) A person liable for the tax may reimburse itself by adding  
18 to the price of the tobacco products an amount equal to the tax  
19 levied under this act.

20 (9) A wholesaler, unclassified acquirer, or other person shall  
21 not sell or transfer any unaffixed stamps acquired by the  
22 wholesaler or unclassified acquirer from the department. A  
23 wholesaler or unclassified acquirer who has any unaffixed stamps on  
24 hand at the time its license is revoked or expires, or at the time  
25 it discontinues the business of selling cigarettes, shall return  
26 those stamps to the department. The department shall refund the  
27 value of the stamps, less the appropriate discount paid.

1           (10) If the wholesaler or unclassified acquirer has unsalable  
2 packs returned from a retailer, secondary wholesaler, vending  
3 machine operator, wholesaler, or unclassified acquirer with stamps  
4 affixed, the department shall refund the amount of the tax less the  
5 appropriate discount paid. If the wholesaler or unclassified  
6 acquirer has unaffixed unsalable stamps, the department shall  
7 exchange with the wholesaler or unclassified acquirer new stamps in  
8 the same quantity as the unaffixed unsalable stamps. An application  
9 for refund of the tax shall be filed on a form prescribed by the  
10 department for that purpose, within 4 years from the date the  
11 stamps were originally acquired from the department. A wholesaler  
12 or unclassified acquirer shall make available for inspection by the  
13 department the unused or spoiled stamps and the stamps affixed to  
14 unsalable individual packages of cigarettes. The department may, at  
15 its own discretion, witness and certify the destruction of the  
16 unused or spoiled stamps and unsalable individual packages of  
17 cigarettes that are not returnable to the manufacturer. The  
18 wholesaler or unclassified acquirer shall provide certification  
19 from the manufacturer for any unsalable individual packages of  
20 cigarettes that are returned to the manufacturer.

21           (11) On or before the twentieth of each month, each  
22 manufacturer shall file a report with the department listing all  
23 sales of tobacco products to wholesalers and unclassified acquirers  
24 during the preceding calendar month and any other information the  
25 department finds necessary for the administration of this act. This  
26 report shall be in the form and manner specified by the department.

27           (12) Each wholesaler or unclassified acquirer shall submit to

1 the department an unstamped cigarette sales report on or before the  
2 twentieth day of each month covering the sale, delivery, or  
3 distribution of unstamped cigarettes during the preceding calendar  
4 month to points outside of Michigan. A separate schedule shall be  
5 filed for each state, country, or province into which shipments are  
6 made. For purposes of the report described in this subsection,  
7 "unstamped cigarettes" means individual packages of cigarettes that  
8 do not bear a Michigan stamp. The department may provide the  
9 information contained in this report to a proper officer of another  
10 state, country, or province reciprocating in this privilege.

11       Sec. 8. (1) A person, other than a licensee, who is in control  
12 or in possession of a tobacco product contrary to this act, who  
13 after August 31, 1998 is in control or in possession of an  
14 individual package of cigarettes without a stamp in violation of  
15 this act, or who offers to sell or does sell a tobacco product to  
16 another for purposes of resale without being licensed to do so  
17 under this act, shall be personally liable for the tax imposed by  
18 this act, plus a penalty of 500% of the amount of tax due under  
19 this act.

20       (2) The department may permit a representative of a licensed  
21 manufacturer of tobacco products whose duties require travel in  
22 this state to transport up to 138,000 cigarettes, of which not more  
23 than 36,000 cigarettes may bear no tax indicia or the tax indicia  
24 of another state. All 138,000 cigarettes must bear the stamp  
25 approved by the department or the tax indicia of another state, if  
26 any. The total value of tobacco products, excluding cigarettes,  
27 carried by a representative shall not exceed a wholesale value of

1 \$5,000.00. A manufacturer shall notify the department of the  
2 manufacturer's representatives that it currently employs who carry  
3 cigarettes or tobacco products other than cigarettes in performing  
4 work duties in this state. The manufacturer shall maintain a record  
5 of each transaction by the manufacturer's representative for a  
6 period of 4 years immediately following the transaction and shall  
7 produce the records upon request of the state treasurer or the  
8 state treasurer's authorized agent. Each record shall identify the  
9 quantity and identity of the tobacco products, detail whether  
10 exchanged, received, removed, or otherwise disposed of and the  
11 identity of the retailer, wholesaler, secondary wholesaler, vending  
12 machine operator, or unclassified acquirer involved. The  
13 representative of the manufacturer shall provide a copy of the  
14 record to the retailer, wholesaler, secondary wholesaler, vending  
15 machine operator, or unclassified acquirer at the time of the  
16 exchange or disposal. The retailer, wholesaler, secondary  
17 wholesaler, vending machine operator, or unclassified acquirer  
18 shall retain the copy of the record in the same place and for the  
19 same time period as other records required by this section. A  
20 representative shall not exchange, or otherwise dispose of, within  
21 this state tobacco products bearing the tax indicia of another  
22 state or receive tobacco products bearing the tax indicia of  
23 another state from retailers located within this state. A  
24 representative who sells, exchanges, or otherwise disposes of  
25 cigarettes or tobacco products other than cigarettes that do not  
26 bear the stamp or other marking required by the department or  
27 sells, exchanges, or otherwise disposes of cigarettes or tobacco

1 products other than cigarettes bearing the tax indicia of another  
2 state is guilty of a felony, punishable by a fine of not more than  
3 \$5,000.00 or imprisonment for not more than 5 years, or both.

4 (3) A person who possesses, acquires, transports, or offers  
5 for sale contrary to this act 3,000 or more cigarettes, tobacco  
6 products other than cigarettes with an aggregate wholesale price of  
7 \$250.00 or more, 3,000 or more counterfeit cigarettes, 3,000 or  
8 more counterfeit cigarette papers, 3,000 or more gray market  
9 cigarettes, or 3,000 or more gray market cigarette papers is guilty  
10 of a felony, punishable by a fine of not more than \$50,000.00 or  
11 imprisonment for not more than 5 years, or both.

12 (4) A person who possesses, acquires, transports, or offers  
13 for sale contrary to this act 1,200 or more, but not more than  
14 2,999, cigarettes, tobacco products other than cigarettes with an  
15 aggregate wholesale value of \$100.00 or more but less than \$250.00,  
16 or 1,200 or more, but not more than 2,999, counterfeit cigarettes,  
17 counterfeit cigarette papers, gray market cigarettes, or gray  
18 market cigarette papers is guilty of a misdemeanor punishable by a  
19 fine of not more than \$5,000.00 or imprisonment of not more than 1  
20 year, or both.

21 (5) A person who violates a provision of this act for which a  
22 criminal punishment is not otherwise provided is guilty of a  
23 misdemeanor, punishable by a fine of not more than \$1,000.00 or 5  
24 times the retail value of the tobacco products involved, whichever  
25 is greater, or imprisonment for not more than 1 year, or both.

26 (6) A person who manufactures, possesses, or uses a stamp or  
27 manufactures, possesses, or uses a counterfeit stamp or writing or

1 device intended to replicate a stamp without authorization of the  
2 department, a licensee who purchases or obtains a stamp from any  
3 person other than the department, or who falsifies a manufacturer's  
4 label on cigarettes, counterfeit cigarettes, gray market cigarette  
5 papers, or counterfeit cigarette papers is guilty of a felony and  
6 shall be punished by imprisonment for not less than 1 year or more  
7 than 10 years and may be punished by a fine of not more than  
8 \$50,000.00.

9 (7) A person who falsely makes, counterfeits, or alters a  
10 license, vending machine disc, or marker, or who purchases or  
11 receives a false or altered license, vending machine disc, or  
12 marker, or who assists in or causes to be made a false or altered  
13 license, vending machine disc, or marker, or who possesses a device  
14 used to forge, alter, or counterfeit a license, vending machine  
15 disc, or marker is guilty of a felony punishable by a fine of not  
16 more than \$5,000.00 or imprisonment for not more than 5 years, or  
17 both. A person who alters or falsifies records or markings required  
18 under this act is guilty of a felony punishable by a fine of not  
19 more than \$5,000.00 or imprisonment for not more than 5 years, or  
20 both.

21 (8) The attorney general has concurrent power with the  
22 prosecuting attorneys of the state to enforce this act.

23 (9) At the request of the department or its duly authorized  
24 agent, the state police and all local police authorities shall  
25 enforce the provisions of this act.

26 (10) The department does not have the authority to enforce the  
27 provisions of this section regarding gray market cigarette papers

1 or counterfeit cigarette papers.

2 (11) A PERSON WHO POSSESSES, ACQUIRES, TRANSPORTS, OR OFFERS  
3 FOR SALE CONTRARY TO THIS ACT 600 OR MORE, BUT NOT MORE THAN 1,199,  
4 CIGARETTES, TOBACCO PRODUCTS OTHER THAN CIGARETTES WITH AN  
5 AGGREGATE WHOLESALE VALUE OF \$50.00 OR MORE BUT LESS THAN \$100.00,  
6 OR 600 OR MORE, BUT NOT MORE THAN 1,199, COUNTERFEIT CIGARETTES,  
7 COUNTERFEIT CIGARETTE PAPERS, GRAY MARKET CIGARETTES, OR GRAY  
8 MARKET CIGARETTE PAPERS IS GUILTY OF A MISDEMEANOR PUNISHABLE BY A  
9 FINE OF NOT MORE THAN \$1,000.00 OR IMPRISONMENT OF NOT MORE THAN 90  
10 DAYS, OR BOTH.

11 (12) A PERSON WHO POSSESSES, ACQUIRES, TRANSPORTS, OR OFFERS  
12 FOR SALE CONTRARY TO THIS ACT 201 OR MORE, BUT NOT MORE THAN 599,  
13 CIGARETTES, TOBACCO PRODUCTS OTHER THAN CIGARETTES WITH AN  
14 AGGREGATE WHOLESALE VALUE OF \$25.00 OR MORE BUT LESS THAN \$50.00,  
15 OR 201 OR MORE, BUT NOT MORE THAN 599, COUNTERFEIT CIGARETTES,  
16 COUNTERFEIT CIGARETTE PAPERS, GRAY MARKET CIGARETTES, OR GRAY  
17 MARKET CIGARETTE PAPERS IS RESPONSIBLE FOR A STATE CIVIL INFRACTION  
18 AND MAY BE ORDERED TO PAY A CIVIL FINE OF NOT MORE THAN \$100.00.