

Article - Tax - General

12-105.

(A) The tobacco tax rate FOR CIGARETTES is:

- (1) [18] ~~43~~ ~~36~~ 33 cents for each package of 10 or fewer cigarettes;
- (2) [36] ~~86~~ ~~72~~ 66 cents for each package of at least 11 and not more than 20 cigarettes;
- (3) [1.8] ~~4.3~~ ~~2.6~~ 3.3 cents for each cigarette in a package of more than 20 cigarettes; and
- (4) [1.8] ~~4.3~~ ~~2.6~~ 3.3 cents for each cigarette in a package of free sample cigarettes.

(B) ~~THE TOBACCO TAX RATE FOR OTHER TOBACCO PRODUCTS IS 25% OF THE WHOLESALE PRICE OF THE OTHER TOBACCO PRODUCTS.~~

12-303.

(b) The Comptroller shall allow a licensed wholesaler a discount of [1.36%] ~~0.57%~~ ~~0.68%~~ ~~0.8%~~ 0.82% of the purchase price of tax stamps.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

12-105.

(A) The tobacco tax rate for cigarettes is:

- (1) [~~43~~] ~~68~~ ~~36~~ 33 cents for each package of 10 or fewer cigarettes;
- (2) [~~86 cents~~] ~~41.36~~ ~~72~~ 66 cents for each package of at least 11 and not more than 20 cigarettes;
- (3) [~~4.3~~] ~~6.8~~ ~~2.6~~ 3.3 cents for each cigarette in a package of more than 20 cigarettes; and
- (4) [~~4.3~~] ~~6.8~~ ~~2.6~~ 3.3 cents for each cigarette in a package of free sample cigarettes.

(b) ~~The tobacco tax rate for other tobacco products is 25% of the wholesale price of the other tobacco products.~~(B) THE TOBACCO TAX RATE FOR OTHER TOBACCO PRODUCTS IS 15% OF THE WHOLESALE PRICE OF THE TOBACCO PRODUCTS.~~12-303.~~(b) ~~The Comptroller shall allow a licensed wholesaler a discount of [0.57%] 0.36% of the purchase price of tax stamps.~~