

431. ANY OUT-OF-STATE VENDOR WHO SHALL SELL IN THIS STATE OR HAVE IN HIS POSSESSION WITHIN THIS STATE ANY CIGARETTES FOR SALE TO A DISTRIBUTOR, WHOLESALER, RETAILER, OR CONSUMER IN THIS STATE SHALL, BY VIRTUE OF SUCH SALE OR POSSESSION, APPOINT THE SECRETARY OF STATE HIS LAWFUL ATTORNEY UPON WHOM MAY BE SERVED ALL LAWFUL PROCESSES IN ANY ACTION OR PROCEEDING AGAINST SUCH VENDOR FOR THE TAX IMPOSED BY THIS SUB-TITLE. SUCH OUT-OF-STATE VENDOR SHALL KEEP COMPLETE AND ACCURATE RECORDS OF ALL SALES OF CIGARETTES SUBJECT TO TAX UNDER THIS SUB-TITLE FOR A PERIOD OF SIX YEARS, AND MAY BE REQUIRED TO PRODUCE FOR INSPECTION SUCH RECORDS UPON DEMAND SERVED UPON THE SECRETARY OF STATE. WHENEVER ANY SUCH PROCESS OR DEMAND IS SERVED UPON THE SECRETARY OF STATE, THE COMPTROLLER SHALL SEND FORTHWITH BY REGISTERED MAIL A NOTICE OF SUCH SERVICE OF PROCESS OR DEMAND AND A COPY THEREOF TO SUCH OUT-OF-STATE VENDOR.

RECORDS

432. EVERY DISTRIBUTOR SHALL PROCURE AND OBTAIN INVOICES SHOWING THE AMOUNT OF EACH SHIPMENT OF CIGARETTES RECEIVED BY HIM, THE DATE THEREOF AND THE NAME OF THE SHIPPER AND THE DISTRIBUTOR SHALL RETAIN THE SAME FOR A PERIOD OF SIX YEARS, SUBJECT TO THE EXAMINATION AND INSPECTION OF THE COMPTROLLER OR HIS DULY AUTHORIZED AGENTS.

433. ANY DISTRIBUTOR IN THE STATE OF MARYLAND WHO SELLS CIGARETTES TO AN OUT-OF-STATE WHOLESALER OR RETAILER FOR RESALE BY SUCH PERSON TO OUT-OF-STATE CONSUMERS SHALL KEEP A COMPLETE AND ACCURATE RECORD OF SUCH SALES. IF COMPLETE AND ACCURATE RECORDS ARE NOT KEPT FOR A PERIOD OF SIX YEARS, THE COMPTROLLER SHALL ASSESS TAXES ON SUCH SALES AS IF THEY HAD BEEN MADE FOR USE IN MARYLAND.

434. ANY WHOLESALER IN THE STATE OF MARYLAND WHO PURCHASES CIGARETTES FROM A DISTRIBUTOR FOR SALE TO OTHER WHOLESALERS OR RETAILERS LOCATED OUT OF STATE SHALL APPLY TO THE COMPTROLLER FOR AUTHORIZATION TO PURCHASE UNSTAMPED CIGARETTES FOR RESALE TO SUCH OUT-OF-STATE PERSONS. SUCH WHOLESALERS SHALL MAINTAIN COMPLETE AND ACCURATE RECORDS OF SALES TO OUT-OF-STATE WHOLESALERS OR RETAILERS FOR A PERIOD OF SIX YEARS, AND IF THEY FAIL TO MAINTAIN SUCH COMPLETE AND ACCURATE RECORDS, THE TAX SHALL BE ASSESSED AGAINST THEM BY THE COMPTROLLER ON ALL UNSTAMPED CIGARETTES WHICH THEY HAVE PURCHASED.