

THIS STATE SHALL HAVE IN HIS ACTUAL POSSESSION INVOICES OR DELIVERY TICKETS FOR SUCH CIGARETTES, WHICH SHALL SHOW THE TRUE NAME AND ADDRESS OF THE CONSIGNOR OR SELLER, THE TRUE NAME OF THE CONSIGNEE OR PURCHASER, THE QUANTITY AND BRANDS OF THE CIGARETTES SO TRANSPORTED. IN THE ABSENCE OF SUCH INVOICES OR DELIVERY TICKETS, OR, IF THE NAME OR ADDRESS OF THE CONSIGNEE OR PURCHASER IS FALSIFIED, THE CIGARETTES SO TRANSPORTED SHALL BE SUBJECT TO CONFISCATION. ANY TRANSPORTER WHO VIOLATES THE PROVISIONS OF THIS SECTION SHALL BE GUILTY OF A MISDEMEANOR AND SUBJECT TO A FINE OF NOT MORE THAN TWENTY-FIVE DOLLARS (\$25.) FOR EACH INDIVIDUAL CARTON OF CIGARETTES SO TRANSPORTED BY HIM, OR IMPRISONMENT FOR NOT MORE THAN ONE YEAR, OR BOTH.

439. NO CONSUMER OR USER SHALL BRING INTO THIS STATE MORE THAN TWO PACKAGES OF CIGARETTES WHICH DO NOT BEAR STAMPS PROVIDED FOR BY THIS SUB-TITLE, EXCEPT THAT NON-RESIDENTS TRAVELING THROUGH THIS STATE MAY HAVE IN THEIR POSSESSION QUANTITIES NOT EXCEEDING ONE CARTON OF CIGARETTES.

440. EXCEPT AS PROVIDED IN SECTION 439 HEREOF, ANY CONSUMER OR USER WHO HAS CIGARETTES IN HIS POSSESSION IN THIS STATE WHICH DO NOT BEAR THE STAMPS PROVIDED FOR BY THIS SUB-TITLE SHALL, WITHIN SEVENTY-TWO (72) HOURS OF SUCH POSSESSION, COMPLETE AND FILE WITH THE COMPTROLLER, ON SUCH FORM AS THE COMPTROLLER MAY PRESCRIBE, A REPORT SHOWING THE AMOUNT OF SUCH CIGARETTES. SAID REPORT SHALL BE ACCOMPANIED BY A REMITTANCE FOR THE FULL AMOUNT OF TAX IMPOSED UNDER THIS SUB-TITLE.

#### ADMINISTRATION AND DISTRIBUTION

441. THE PROVISIONS OF THIS SUB-TITLE SHALL BE ADMINISTERED AND ENFORCED BY THE RETAIL SALES TAX DIVISION OF THE COMPTROLLER'S OFFICE.

442. THE COMPTROLLER IS HEREBY AUTHORIZED AND EMPOWERED TO MAKE, ADOPT AND AMEND SUCH RULES AND REGULATIONS AS HE SHALL DEEM NECESSARY TO CARRY OUT THE PROVISIONS OF THIS SUB-TITLE AND TO DEFINE ANY WORDS OR TERMS USED HEREIN.

(A) THE COMPTROLLER SHALL, BY REGULATION, PROVIDE FOR THE MANNER IN WHICH THE TAX SHALL BE PAID ON ANY UNSTAMPED CIGARETTES IN THE HANDS OF WHOLESALERS OR RETAILERS ON THE EFFECTIVE DATE OF THIS SUB-TITLE.

(B) THE COMPTROLLER SHALL, BY REGULATION, IN PROPER CASES, PROVIDE FOR MAKING REFUNDS OF THE TAX PAID UNDER THIS SUB-TITLE.