

PENALTIES

446. ANY PERSON WHO SHALL SELL UNSTAMPED CIGARETTES UPON WHICH TAX HAS BEEN IMPOSED BY THIS SUB-TITLE AND ANY PERSON WHO SHALL HAVE IN HIS POSSESSION ANY UNSTAMPED CIGARETTES EXCEPT AS ALLOWED IN THIS SUB-TITLE, AND ANY PERSON WHO SHALL VIOLATE ANY PROVISION OF SECTION 426 OF THIS SUB-TITLE SHALL BE GUILTY OF A MISDEMEANOR AND UPON CONVICTION SHALL BE FINED NOT MORE THAN \$1,000.00 OR IMPRISONED FOR NOT MORE THAN ONE YEAR, OR BOTH. EVERY PERSON SHALL BE DEEMED GUILTY OF A SEPARATE OFFENSE FOR EACH AND EVERY DAY OR ANY PART THEREOF THAT ANY SUCH VIOLATION CONTINUES.

DEFINITIONS

447. AS USED IN THIS SUB-TITLE THE FOLLOWING TERMS SHALL MEAN OR INCLUDE:

(A) THE WORD "CIGARETTE" SHALL INCLUDE ANY ROLL FOR SMOKING MADE WHOLLY OR IN PART OF TOBACCO, IRRESPECTIVE OF SIZE OR SHAPE, AND IRRESPECTIVE OF THE TOBACCO BEING FLAVORED, ADULTERATED OR MIXED WITH ANY OTHER INGREDIENT, THE WRAPPER OR COVER OF WHICH IS MADE OF PAPER OR ANY OTHER SUBSTANCE OR MATERIAL EXCEPT TOBACCO.

(B) "DISTRIBUTOR" SHALL MEAN THE FIRST VENDOR WHO HAS POSSESSION OF CIGARETTES IN THIS STATE FOR SALE IN THIS STATE.

(C) "WHOLESALE" SHALL MEAN ANY PERSON WHO SELLS CIGARETTES TO OTHERS FOR RESALE BY THEM WHO DOES NOT QUALIFY AS A DISTRIBUTOR UNDER THE DEFINITION OF "DISTRIBUTOR" AS CONTAINED IN THIS SUB-TITLE.

(D) "RETAILER" SHALL MEAN ANY PERSON WHO SELLS CIGARETTES TO THE CONSUMER.

(E) "SALE" SHALL MEAN ANY TRANSFER OF TITLE OR POSSESSION, OR BOTH, EXCHANGE OR BARTER, CONDITIONAL OR OTHERWISE, IN ANY MANNER OR BY ANY MEANS WHATSOEVER FOR A CONSIDERATION OR ANY AGREEMENT THEREFOR.

(F) "PERSON" SHALL MEAN AN INDIVIDUAL, PARTNERSHIP, SOCIETY, CLUB, ASSOCIATION, JOINT STOCK COMPANY, CORPORATION, ESTATE, RECEIVER, TRUSTEE, ASSIGNEE, REFEREE, OR ANY OTHER PERSON ACTING IN A FIDUCIARY OR REPRESENTATIVE CAPACITY, WHETHER APPOINTED BY A COURT OR OTHERWISE, AND ANY OTHER GROUP OR COMBINATION OF INDIVIDUALS ACTING AS A UNIT.

(G) "COMPTROLLER" SHALL MEAN THE COMPTROLLER OF THE TREASURY OF MARYLAND.

(H) "USER" SHALL MEAN ANY PERSON WHO HAS POSSESSION OF CIGARETTES FOR ANY PURPOSE OTHER THAN TRANSPORTATION OR SALE THEREOF.