

*Records must be maintained for a period of six years and the vendor may be required to produce for inspection all 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.*

*Any out-of-State vendor, upon demand by the Comptroller or any of his duly authorized agents, shall permit inspection of all cigarettes on hand.*

*Violation of any of the provisions of this section by any person shall be grounds for the revocation of any cigarette or tobacco license issued by the Comptroller under this sub-title.*

449. [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.] *Every distributor shall: (1) take a monthly inventory at the beginning of business on the first day of each month or at the close of business on the last business day of each month of all cigarettes on his premises or under his control. Cigarettes in vending machines and ~~eigrattes~~ CIGARETTES transferred to retail stock on written memorandum should not be included in inventory reports. Any distribtuor who finds it impractical to take inventory on the aforesaid dates shall notify the Comptroller of another specific date on which inventory will be taken; (2) obtain invoices covering all purchases of cigarettes whether stamped or unstamped; (3) maintain a receiving record, to which shall be posted on a daily basis all cigarettes received indicating invoice number, date, quantity, brand and from whom received; (4) prepare a bill or invoice for every sale of cigarettes which shall plainly indicate the taxing political sub-division in which the retailer to whom the sale was made is located. A distributor shall not be required to prepare an invoice for each retail sale provided he shall withdraw cigarettes for retail sale from his wholesale stock by use of a written memorandum prepared at the time of such withdrawal; (5) retain invoices covering all purchases of Maryland cigarette tax stamps; (6) maintain a daily record of stamps affixed to cigarettes; (7) maintain a record of the ~~name, addresses and cigarette license numbers~~ NAMES AND ADDRESSES of all retailers to whom he sells.*

*Each distributor shall retain the records required by this section for a period of six years, subject to the examination and inspection of the Comptroller or his duly authorized agents, UNLESS AUTHORIZED BY THE COMPTROLLER TO DESTROY SUCH RECORDS WITHIN A SHORTER PERIOD OF TIME.*

455. Every person who shall transport cigarettes upon which a tax is imposed by this sub-title, not stamped as required by this sub-title, upon the public highways, roads or streets of 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 ab-