

The only changes are in style.

(C) CIGARETTES.

(1) "CIGARETTES" INCLUDES ANY ROLL FOR SMOKING, REGARDLESS OF SIZE OR SHAPE, MADE WHOLLY OR IN PART OF TOBACCO, WHETHER OR NOT THE TOBACCO IS FLAVORED, ADULTERATED, OR MIXED WITH ANY OTHER INGREDIENT, IF THE ROLL HAS A WRAPPER OR COVER MADE OF PAPER OR ANY OTHER MATERIAL EXCEPT TOBACCO.

(2) "CIGARETTES" DOES NOT INCLUDE CIGARS.

REVISOR'S NOTE: This subsection presently appears as Art. 83, §117(a).

The only changes are in style.

(D) COST TO THE RETAILER.

(1) "COST TO THE RETAILER," SUBJECT TO THE SPECIAL COST PROVISIONS OF §11-503, MEANS THE BASIC COST OF CIGARETTES TO A RETAILER, WHICH INCLUDES THE COST TO A WHOLESALER; PLUS A MARKUP TO COVER HIS COST OF DOING BUSINESS, WHICH COST OF DOING BUSINESS, IN THE ABSENCE OF SATISFACTORY PROOF OF A LESSER COST, IS PRESUMED TO BE 8 PERCENT OF THE BASIC COST OF CIGARETTES TO HIM.

(2) AS TO EACH CARTON OF 200 CIGARETTES, A FRACTIONAL PART OF A CENT EQUAL TO ONE-TENTH OF A CENT OR MORE IN THE COST TO THE RETAILER SHALL BE ROUNDED OFF TO THE NEXT HIGHER CENT.

REVISOR'S NOTE: This subsection presently appears as Art. 83, §118(c).

In paragraph (1) of this subsection, a cross-reference to the special cost provision of §11-503 is added for purposes of clarity.

In paragraph (2) of this subsection, the term "200 cigarettes" is substituted for "ten packages" to conform to the language of present Art. 83, §119(a), now §11-503(a) of this subtitle.

The only other changes are in style.

(E) COST TO THE WHOLESALER.

(1) "COST TO THE WHOLESALER," SUBJECT TO THE SPECIAL COST PROVISIONS OF §11-503, MEANS THE BASIC COST OF CIGARETTES TO A WHOLESALER; PLUS A MARKUP TO COVER HIS COST OF DOING BUSINESS, WHICH COST OF DOING BUSINESS: