(i) INCLUDES THE CARTAGE COST TO A RETAILER PLUS THE FULL FACE VALUE OF ANY CIGARETTE TAXES PAYABLE BY THE WHOLESALER ON THE CIGARETTES SOLD; AND

(ii) IN THE ABSENCE OF SATISFACTORY PROOF OF A LESSER COST, IS PRESUMED TO BE 5 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 WHOLESALER SHALL BE ROUNDED OFF TO THE NEXT HIGHER CENT.

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

In paragraph (1) of this subsection, a cross-reference to the special cost provisions 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.

(F) PERSON.

"PERSON" INCLUDES AN INDIVIDUAL, CORPORATION, BUSINESS TRUST, ESTATE, TRUST, PARTNERSHIP, ASSOCIATION, TWO OR MORE PERSONS HAVING A JOINT OR COMMON INTEREST, OR ANY OTHER LEGAL OR COMMERCIAL ENTITY.

REVISOR'S NOTE: This subsection is new language setting forth a broad, standardized definition of the word "person" as used in this article. It is a synthesis of the U.C.C. definitions of "person" and "organization" contained in §1-201 (28) and (30) of this article, except that the reference to "government or governmental subdivision or agency" is not included. This definition is in no way intended to change the existing law, merely to clarify it.

(G) REPLACEMENT COST.

"REPLACEMENT COST" MEANS THE COST PER UNIT FOR WHICH THE CIGARETTES COULD HAVE BEEN BOUGHT BY THE WHOLESALER OR RETAILER AT ANY TIME WITHIN 30 DAYS BEFORE THE DATE OF SALE BY HIM IF BOUGHT IN THE SAME QUANTITY AS HIS LAST PURCHASE OF THE CIGARETTES.