

AN ACT concerning

Cigarette Tax - Refund

FOR the purpose of providing for the refund of taxes paid on cigarettes under certain circumstances in which tax stamps have been received as evidence of the payment; ~~providing--for--the--method--of--applying--for--the--refund;~~ setting certain restrictions on the availability of the refund; and generally relating to refunds of cigarette taxes.

BY adding to

Article 81 - Revenue and Taxes  
Section 441A  
Annotated Code of Maryland  
(1980 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 81 - Revenue and Taxes

441A.

(A) A PERSON WHO HAS PAID TAXES ON CIGARETTES UNDER § 431 OF THIS ARTICLE AND HAS RECEIVED STAMPS AS EVIDENCE OF PAYMENT OF THE TAX UNDER § 438 OF THIS ARTICLE MAY RECEIVE A REFUND IN THE AMOUNT OF THE TAX PAID, LESS THE AMOUNT OF DISCOUNT ALLOWED UNDER § 434 OF THIS ARTICLE, FOR STAMPS WHICH ARE:

(1) AFFIXED TO A CONTAINER OF UNSALABLE CIGARETTES;

(2) MUTILATED OR DAMAGED, WHETHER OR NOT AFFIXED TO A CONTAINER OF CIGARETTES;

(3) ERRONEOUSLY AFFIXED TO AN OBJECT OTHER THAN A CONTAINER OF CIGARETTES;

~~(4) AFFIXED TO A CONTAINER OF CIGARETTES THAT IS HELD BY A TAXPAYER WHO DISCONTINUES A CIGARETTE DISTRIBUTOR BUSINESS;~~

~~(5) --CANCELED~~ CANCELLED BY AN AUTHORIZED AGENT OR REPRESENTATIVE OF THE COMPTROLLER; OR

~~(6)~~ (5) LOST OR DESTROYED IN THIS STATE BECAUSE OF FIRE, FLOOD, OTHER DISASTER, VANDALISM, OR MALICIOUS MISCHIEF, EXCEPT LOSS DUE TO THEFT.