

(2) IF A STORAGE WAREHOUSE LICENSEE IS A LICENSED CIGARETTE WHOLESALER OR LICENSED CIGARETTE SUBWHOLESALER, THE STORAGE WAREHOUSE LICENSE AUTHORIZES THE HOLDER TO STORE STAMPED CIGARETTES AND CIGARETTES WITH ANOTHER STATE'S TAX STAMP.

(d) A subwholesaler license authorizes the licensee to:

- (1) act as a subwholesaler; [and]
- (2) buy stamped cigarettes from a wholesaler or another subwholesaler;

AND

(3) STORE STAMPED CIGARETTES AND CIGARETTES WITH ANOTHER STATE'S TAX STAMP AT A LICENSED CIGARETTE STORAGE FACILITY.

(e) A vending machine operator license authorizes the licensee to:

- (1) act as a vending machine operator; and
- (2) buy stamped cigarettes from a subwholesaler or wholesaler.

(f) A wholesaler license authorizes the licensee to:

- (1) act as a wholesaler;
- (2) buy unstamped cigarettes directly from a cigarette manufacturer;
- (3) hold unstamped cigarettes;
- (4) buy tobacco tax stamps as authorized by § 12-303 of the Tax - General Article;
- (5) transport unstamped cigarettes in the State;
- (6) sell unstamped cigarettes to another licensed wholesaler if the Comptroller specifically authorizes; [and]
- (7) upon approval of the Comptroller, designate a licensed manufacturer to act as its agent for the stamping and distribution of cigarettes; AND

(8) STORE STAMPED CIGARETTES AND CIGARETTES WITH ANOTHER STATE'S TAX STAMP AT A LICENSED CIGARETTE STORAGE FACILITY.

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~~(D) THE COMPTROLLER MAY ADOPT REGULATIONS THAT REQUIRE A LICENSED STORAGE WAREHOUSE OPERATOR TO FILE REPORTS WITH THE COMPTROLLER.~~

Article - Tax - General

12-104.

(b) The tobacco tax does not apply to: