Also in paragraph (1) of this subsection, the word "buys" is substituted for the former words "deals in", for clarity.

In paragraph (2) of this subsection, the reference to a "department of liquor control" is added to encompass the Montgomery County entity, which is specifically mentioned in some provisions of Art. 2B, while it is embraced within references to a "county liquor board" in other provisions. See Art. 2B, § 159(a) of the Code.

Defined terms: "Alcoholic beverage" § 5-101
"Consumer" § 5-101 "County" § 1-101
"Person" §§ 1-101 and 5-101

(K) TAX STAMP.

"TAX STAMP" MEANS A DEVICE IN THE DESIGN AND DENOMINATION THAT THE COMPTROLLER AUTHORIZES FOR THE PURPOSE OF BEING AFFIXED TO A CONTAINER OF DISTILLED SPIRITS AS EVIDENCE THAT THE ALCOHOLIC BEVERAGE TAX IS PAID.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 2B, § 133(f) and the references to affixing tax stamps showing the amount of tax imposed in (c)(3), the fifth sentence of § 138, and the reference to the amount of tax being denoted in the fifth sentence of § 142(c).

It is rephrased in the standard language used elsewhere in this article to define a tax stamp.

The former specific references to "decalcomanias" are deleted as unnecessary in light of the broad word "device".

Defined terms: "Alcoholic beverage" § 5-101
"Alcoholic beverage tax" § 5-101
"Comptroller" § 1-101 "Distilled spirits" § 5-101

(L) WHOLESALER.

(1) "WHOLESALER" MEANS A PERSON WHO BUYS OR IMPORTS AN ALCOHOLIC BEVERAGE FOR SALE TO ANOTHER PERSON FOR RESALE.

(2) "WHOLESALER" INCLUDES A COUNTY DEPARTMENT OF LIQUOR CONTROL OR LIQUOR CONTROL BOARD THAT OPERATES A WHOLESALE DISPENSARY.

REVISOR'S NOTE: This subsection is new language that repeats the provisions of present Art. 2B, § 2(h).