

THE COMPTROLLER:

(1) SHALL PROVIDE TAX STAMPS AND CERTIFICATES TO INDICATE THAT THE ALCOHOLIC BEVERAGE TAX OR TOBACCO TAX HAS BEEN PAID; AND

(2) MAY ADOPT REASONABLE REGULATIONS TO PREVENT ABUSE BUT ENSURE THE ADEQUATE AVAILABILITY OF TAX STAMPS AND CERTIFICATES, INCLUDING REGULATIONS THAT:

(I) LIMIT EXCESSIVE DISBURSEMENT OF TAX STAMPS AND CERTIFICATES; AND

(II) REQUIRE PROOF OF NEED FOR TAX STAMPS AND CERTIFICATES.

REVISOR'S NOTE: Subsection (a) of this section is new language added to state expressly that the Comptroller is required to determine the form of the motor fuel tax licenses and the sales and use tax licenses.

Subsection (b)(1)(i) of this section is new language derived without substantive change from the second sentence of former Art. 81, § 435 and, as it related to determining the form of and regulating evidence of tax payment, the first clause of the first sentence of former Art. 2B, § 138.

Subsection (b)(1)(ii) of this section is new language added to state expressly that which only was implied in the former law -- i.e., the Comptroller determines the form of other evidence of payment.

Subsection (b)(2) of this section is new language derived without substantive change from the first sentence of former Art. 2B, § 138, as it related to determining stamps and certificates, and the third and fourth clauses of the fourth sentence.

Subsection (c) of this section is new language derived without substantive change from the sixth sentence of former Art. 2B, § 142(c) and, as it related to furnishing stamps and certificates, the first sentence of § 138.

Subsection (c) of this section is revised to apply to the tax stamp for the tobacco tax as well as the alcoholic beverage tax.

Defined terms: "Comptroller" § 1-101
"Alcoholic beverage tax" § 1-101
"Motor fuel tax" § 1-101
"Sales and use tax" § 1-101
"Tobacco tax" § 1-101