

TITLE 12. TOBACCO TAX.

SUBTITLE 1. DEFINITIONS; GENERAL PROVISIONS.

12-101. DEFINITIONS.

(A) IN GENERAL.

IN THIS TITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the introductory language of former Art. 81, § 464.

(B) CIGARETTE.

"CIGARETTE" MEANS ANY SIZE OR SHAPED ROLL FOR SMOKING THAT IS MADE OF TOBACCO OR TOBACCO MIXED WITH ANOTHER INGREDIENT AND WRAPPED IN PAPER OR IN ANY OTHER MATERIAL EXCEPT TOBACCO.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 464(a).

The word "means" is substituted for the former words "shall include", for clarity.

The former reference to tobacco as being "flavored" or "adulterated" is deleted as surplusage.

The former reference to a cigarette as being made "wholly or in part" of tobacco is deleted as unnecessary in light of the reference to its being "mixed with another ingredient".

The former word "cover" is deleted as included in the reference to the cigarette as being "wrapped".

The former word "substance" is deleted as included in the word "material".

(C) SELL.

(1) "SELL" MEANS TO EXCHANGE OR TRANSFER TITLE OR POSSESSION OF PROPERTY, IN ANY MANNER OR BY ANY MEANS, FOR A CONSIDERATION.

(2) "SELL" INCLUDES AN AGREEMENT TO SELL.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 464(e).