

The definition is stated in the infinitive form to allow minor verb variations of the defined term without taking these variations out of the scope of the definition. Thus, the word "sell" is substituted, as the defined term, for the former word "[s]ale".

The former word "barter" is deleted as included in the word "exchange".

The former phrase "conditional or otherwise" is deleted as unnecessary in light of the phrase "in any manner".

Defined term: "Property" § 1-101

(D) TAX STAMP.

"TAX STAMP" MEANS A DEVICE IN THE DESIGN AND DENOMINATION THAT THE COMPTROLLER AUTHORIZES BY REGULATION FOR THE PURPOSE OF BEING AFFIXED TO A PACKAGE OF CIGARETTES AS EVIDENCE THAT THE TOBACCO TAX IS PAID.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 81, § 464(i), the first sentence of § 435, the fourth sentence and the second clause of the first sentence of § 438(a), and the reference to the design and denomination of stamps in the first sentence of § 434.

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

The former references to "[p]roper" stamps affixed by the method that the Comptroller "by ... regulation ... provide[s]" and "prescribe[s]" are deleted as unnecessary in light of the reference to stamps "in the design and denomination that the Comptroller authorizes by regulation for the purpose of being affixed".

The second sentence of former Art. 81, § 435, which allowed the use of any "stamp ... including but not limited to decalcomania and metering devices", and the former reference to "any" evidence authorized by the Comptroller are deleted as unnecessary in light of the reference to the "design and denomination" that the Comptroller authorizes.

Defined terms: "Cigarette" § 12-101  
"Comptroller" § 1-101 "Tobacco tax" § 1-101

(E) UNSTAMPED CIGARETTES.

"UNSTAMPED CIGARETTES" MEANS A PACKAGE OF CIGARETTES TO WHICH TAX STAMPS ARE NOT AFFIXED IN THE AMOUNT AND MANNER REQUIRED IN § 12-304 OF THIS TITLE.