

REVISOR'S NOTE: This subsection is new language added to allow concise reference to cigarettes to which tax stamps are not affixed.

Defined terms: "Cigarette" § 12-101

"Tax stamp" § 12-101

(F) WHOLESALER.

"WHOLESALER" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, A PERSON WHO ENGAGES IN THE BUSINESS OF A CIGARETTE WHOLESALER AS DEFINED IN ARTICLE 56, § 610 OF THE CODE.

REVISOR'S NOTE: This subsection is new language added to provide an express definition of "wholesaler".

For a discussion of the word "wholesaler", see the General Revisor's Note to this subtitle.

Art. 56, §§ 607 through 631 of the Code are revised by Ch. _____, Acts of 1988, which also enacted this article.

Defined terms: "Cigarette" § 12-101

"Person" § 1-101

12-102. IMPOSITION OF TAX.

(A) TOBACCO TAX IMPOSED.

EXCEPT AS PROVIDED IN § 12-104 OF THIS TITLE, A TAX IS IMPOSED ON CIGARETTES IN THE STATE.

(B) LIMITATION.

A COUNTY, MUNICIPAL CORPORATION, SPECIAL TAXING DISTRICT, OR OTHER POLITICAL SUBDIVISION OF THE STATE MAY NOT IMPOSE A TAX ON CIGARETTES.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 431(a) and the first sentence of § 460(b).

The introductory language of subsection (a) of this section, "[e]xcept as provided in § 12-104 of this title", is added for clarity.

In subsection (a) of this section, the former reference to the tax as being "levied" is deleted as included in the word "imposed".

Also in subsection (a) of this section, the former clause "[i]n addition to any and all other taxes which have been or may hereafter be levied and imposed by the State of Maryland" is deleted as surplusage.