

In subsection (b)(1) of this section, the reference to cigarettes "sold in the State in a manner that is not authorized under this title or under Article 56, §§ 607 through 631 of the Code" is added to state expressly that unauthorized sales of cigarettes cause the cigarettes to be contraband cigarettes.

Also in subsection (b)(1) of this section, the reference to cigarettes "possessed ... in a manner that is not authorized under this title or under Article 56, §§ 607 through 631 of the Code" is substituted for the former reference to unlawfully possessed unstamped cigarettes "found in any place in this State", for clarity and brevity.

In subsection (b)(2) of this section, the reference to "records required ... by Article 56, § 627 of the Code" is added to clarify that if the transporter's records meet those requirements, the cigarettes are not subject to the tobacco tax. Accordingly, the former conditions of inadequate records "if the name or address of the consignee or purchaser is falsified" and "if the purchaser or consignee is not authorized to possess unstamped cigarettes" are omitted as surplusage.

Also in subsection (b)(2) of this section, the former clause "shall be subject to confiscation" is omitted as unnecessary in light of the seizure provisions in Title 13 of this article.

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 "Sell" § 12-101
 "Tobacco tax" § 1-101

12-104. EXEMPTIONS.

(A) "CONSUMER" DEFINED.

"CONSUMER" MEANS A PERSON WHO POSSESSES CIGARETTES FOR A PURPOSE OTHER THAN SELLING OR TRANSPORTING THE CIGARETTES.

(B) IN GENERAL.

THE TOBACCO TAX DOES NOT APPLY TO CIGARETTES THAT:

(1) A PERSON IS HOLDING FOR SALE OUTSIDE THE STATE OR TO A UNITED STATES ARMED FORCES EXCHANGE OR COMMISSARY;

(2) A CONSUMER BRINGS INTO THE STATE: