

(I) IF THE QUANTITY BROUGHT FROM ANOTHER STATE DOES NOT EXCEED:

1. FOR A NONRESIDENT CONSUMER TRAVELING THROUGH THIS STATE, 1 CARTON; OR

2. FOR ANY OTHER CONSUMER, 2 PACKAGES; OR

(II) IF THE QUANTITY BROUGHT FROM A UNITED STATES ARMED FORCES INSTALLATION OR RESERVATION DOES NOT EXCEED:

1. FOR A CONSUMER WHO IS A MEMBER OF AN ARMED FORCES UNIT OR WHO IS ENTITLED BY LAW TO MAKE A PURCHASE AT AN ARMED FORCES EXCHANGE, 2 CARTONS; OR

2. FOR ANY OTHER CONSUMER, 2 PACKAGES THAT WERE BOUGHT AT AN ARMED FORCES EXCHANGE OR COMMISSARY; OR

(3) A PERSON IS TRANSPORTING BY VEHICLE IN THE STATE IF THE PERSON HAS, IN THE VEHICLE, THE RECORDS REQUIRED BY ARTICLE 56, § 627 OF THE CODE FOR THE TRANSPORTATION OF CIGARETTES.

REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from former Art. 81, § 464(h).

Subsection (b)(1) and (2) of this section is new language derived without substantive change from former Art. 81, §§ 432(c), 456, and 456A and the reference to the possession of cigarettes for which no stamps are required in the second sentence of § 438(a).

Subsection (b)(3) of this section is new language substituted for former Art. 81, § 432(d), which, by reference to former § 455, exempted cigarettes in transport from the tobacco tax if the specific record requirements are met. Former Art. 81, § 455 now appears as Art. 56, § 627.

In subsection (a) of this section, the word "consumer" is substituted, as the defined term, for the former word "[u]ser", for clarity.

Also in subsection (a) of this section, the phrase "as allowed by § 455", which formerly modified "transportation", is deleted as surplusage.

In the introductory language of subsection (b) of this section, the defined term "tobacco tax" is substituted for the former references to the "tax hereby levied" and "imposed", for clarity.