

In the introductory language of subsection (b)(2) of this section, the former references to the part of the State "outside of such military installation or reservation" are deleted as surplusage.

In subsection (b)(1) and (2)(ii) of this section, the words "United States armed forces" are substituted for the former references to the "Army, Air Force, Navy or Coast Guard" and "military", for clarity and consistency.

In subsection (b)(1) of this section, the reference to cigarettes held for sale "outside the State" is added to clarify that cigarettes are exempt from the tobacco tax when held by a licensee in the manner required under this title.

In subsection (b)(2)(i)2. and (ii)2. of this section, the former words "user" and "user or other person" are deleted as included in the defined term "consumer".

In subsection (b)(2)(ii)1. of this section, the words "bona fide", which formerly modified the word "member", are deleted as surplusage.

Former Art. 81, § 432(a), which related to taxation prohibited by the United States Constitution, is deleted as redundant.

Defined terms: "Cigarette" § 12-101
 "Consumer" § 12-101 "Person" § 1-101
 "Sell" § 12-101 "State" § 1-101
 "Tobacco tax" § 1-101

12-105. TAX RATES.

(A) IN GENERAL.

EXCEPT AS PROVIDED IN SUBSECTION (D) OF THIS SECTION, THE TOBACCO TAX RATE IS:

(1) THE BASE TOBACCO TAX RATE UNDER SUBSECTION (B) OF THIS SECTION; AND

(2) IF APPLICABLE, THE SUPPLEMENTAL TOBACCO TAX RATE UNDER SUBSECTION (C) OF THIS SECTION.

(B) BASE RATE.

THE BASE TOBACCO TAX RATE IS:

(1) 6.5 CENTS FOR EACH PACKAGE OF 10 OR FEWER CIGARETTES;

(2) 13 CENTS FOR EACH PACKAGE OF AT LEAST 11 AND NOT MORE THAN 20 CIGARETTES; AND