REVISOR'S NOTE: This section is new language substituted for the reference, in former Art. 81, § 432(b)(2), to tax payment "by report". This substitution is based on COMAR 03.02.02.09, which regulates the tax payment and reporting procedures for sample cigarettes.

The duty to "complete" the return is added as a general reference to § 2-104 of this article, which requires the Comptroller to design appropriate forms. See the revisor's note to that section.

12-202. RETURNS OF WHOLESALERS.

(A) REQUIRED.

A WHOLESALER SHALL COMPLETE AND FILE WITH THE COMPTROLLER A TOBACCO TAX RETURN:

(1) ON OR BEFORE THE 21ST DAY OF THE MONTH THAT FOLLOWS THE MONTH IN WHICH THE WHOLESALER HAS THE FIRST POSSESSION, IN THE STATE, OF UNSTAMPED CIGARETTES FOR WHICH TAX STAMPS ARE REQUIRED; AND

(2) IF THE COMPTROLLER SO SPECIFIES, BY REGULATION, ON OTHER DATES FOR EACH MONTH IN WHICH THE WHOLESALER DOES NOT HAVE THE FIRST POSSESSION OF ANY UNSTAMPED CIGARETTES IN THE STATE.

(B) INFORMATION ON SALES.

EACH RETURN SHALL STATE THE QUANTITY OF CIGARETTES SOLD DURING THE PERIOD THAT THE RETURN COVERS.

REVISOR'S NOTE: Subsections (a)(1) and (b) of this section are new language derived without substantive change from the first sentence of former Art. 81, § 461.

Subsection (a)(2) of this section is new language added to reflect that the Comptroller has construed the former reference to "each month" to mandate that a wholesaler who files monthly returns continue to do so even in months in which the wholesaler has no tax liability. Under this revision, the construction would continue only if the Comptroller adopts appropriate regulations. In light of this addition, in subsection (a)(1) of this section, the reference to "the month that follows the month in which the wholesaler has first possession of unstamped cigarettes" is substituted for the former reference to "each month".

In subsection (a) of this section, the defined term "wholesaler" is substituted for the former reference to a "distributor who is required to purchase stamps under the provisions of this subtitle", for clarity.