

For a discussion of "wholesaler", see the General Revisor's Note to Subtitle 1 of this title.

In the introductory language of subsection (a) of this section, 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.

In subsection (a)(1) and (2) of this section, the defined term "unstamped cigarettes" is substituted for the former word "cigarettes", for clarity, since the possession of unstamped cigarettes is the criteria for tax liability and return responsibility. Similarly, in subsection (a) of this section, the words "for which tax stamps are required" are added to distinguish sample cigarettes and other unstamped cigarettes.

In subsection (a)(1) of this section, the phrase "on or before the 21st day" is substituted for the former phrase "before the twenty-first (21st) day", to conform to the administration construction of the former phrase since its enactment by Ch. 1, Acts of 1958.

Also in subsection (a)(1) of this section, the former reference to the effective date of "the twenty-first (21st) day of August, 1957" is deleted as obsolete.

The third sentence of former Art. 81, § 461, which required a return to state the sales made in each county, is deleted as obsolete. Ch. 321, Acts of 1961, altered the provisions for distribution of tax revenues from a per sale to a per capita basis. Therefore, the Comptroller no longer includes space for this information on the tobacco tax return.

Defined terms: "Cigarette" § 12-101  
 "Comptroller" § 1-101 "County" § 1-101  
 "Person" § 1-101 "Tobacco tax" § 1-101  
 "Wholesaler" § 12-101

#### 12-203. RECORDS OF WHOLESALER.

##### (A) REQUIRED RECORDS.

##### EACH WHOLESALER SHALL:

- (1) KEEP AN INVOICE FOR EACH PURCHASE OF TAX STAMPS;
- (2) MAINTAIN A DAILY RECORD OF THE TAX STAMPS AFFIXED TO CIGARETTE PACKAGES; AND
- (3) MAINTAIN A COMPLETE AND ACCURATE RECORD OF EACH SALE OF CIGARETTES FOR RESALE OUTSIDE OF THE STATE.