

Also in subsection (b) of this section, the defined term "unstamped cigarettes" is substituted for the former word "cigarettes", for clarity, since tax liability is based on possession of unstamped cigarettes. Similarly, in subsection (b) of this section, the words "for which tax stamps are required" are added to distinguish between sample cigarettes and other unstamped cigarettes.

Defined terms: "Cigarette" § 12-101  
 "Comptroller" § 1-101 "Person" § 1-101  
 "Tax stamp" § 12-101 "Tobacco tax" § 1-101  
 "Unstamped cigarettes" § 12-101  
 "Wholesaler" § 12-101

#### 12-303. PURCHASE OF TAX STAMPS.

##### (A) IN GENERAL.

(1) A LICENSED WHOLESALER MAY BUY TAX STAMPS, IN THE MANNER AND AT THE TIME THAT THE COMPTROLLER REQUIRES BY REGULATION.

(2) TAX STAMPS MAY NOT BE BOUGHT FROM A PERSON OTHER THAN THE COMPTROLLER UNLESS THE BUYER:

(I) HAS WRITTEN PERMISSION FROM THE COMPTROLLER TO DO SO; OR

(II) IS ACTING IN ACCORDANCE WITH THE REGULATIONS OF THE COMPTROLLER FOR STAMPING FLOOR STOCK.

##### (B) DISCOUNT.

THE COMPTROLLER SHALL ALLOW A LICENSED WHOLESALER A DISCOUNT OF 3.25% OF THE PURCHASE PRICE OF TAX STAMPS.

REVISOR'S NOTE: This section is new language derived without substantive change from the third sentence of former Art. 81, § 438(a), the second sentence and the second clause of the first sentence of § 434, and, except the stamp affixing requirement, § 437.

In subsection (a)(1) of this section, the defined term "licensed wholesaler" is substituted for the former word "distributor", for clarity. For a discussion of the word "wholesaler", see the General Revisor's Note to Subtitle 1 of this title.

Also in subsection (a)(1) of this section, the former phrase "from the Comptroller" is deleted in light of subsection (a)(2) of this section.

In subsection (b) of this section, the defined term "licensed wholesaler" is added to clarify that a