

The Tax - General Article Review Committee notes, for the consideration of the General Assembly, that the current law fails to designate whether the offense in this section is a felony or a misdemeanor. The General Assembly may wish to make that designation.

Defined terms: "Alcoholic beverage tax" § 1-101
"Person" § 1-101

13-1012. FALSE TOBACCO TAX STAMPS; UNAUTHORIZED USE OR PURCHASE OF STAMPS.

(A) FALSE TOBACCO TAX STAMPS.

A PERSON WHO WILLFULLY MAKES, CAUSES TO BE MADE, OR PROCURES AN ALTERED OR COUNTERFEITED TOBACCO TAX STAMP IN VIOLATION OF § 12-305 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

(B) UNAUTHORIZED USE.

(1) A PERSON WHO WILLFULLY USES, TRANSFERS, OR POSSESSES AN ALTERED, OR COUNTERFEITED TOBACCO TAX STAMP IN VIOLATION OF § 12-305 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

(2) A PERSON WHO USES A TOBACCO TAX STAMP MORE THAN ONCE IN VIOLATION OF § 12-304 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$5,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

(C) UNAUTHORIZED PURCHASE.

A PERSON WHO BUYS A TOBACCO TAX STAMP FROM A PERSON OTHER THAN THE COMPTROLLER WITHOUT AN AUTHORIZATION FROM THE COMPTROLLER IN VIOLATION OF § 12-303 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$1,000 OR IMPRISONMENT NOT EXCEEDING 1 YEAR OR BOTH.

(D) SEPARATE OFFENSE.

EACH DAY THAT ANY VIOLATION UNDER THIS SECTION CONTINUES CONSTITUTES A SEPARATE OFFENSE.

REVISOR'S NOTE: This section is new language derived without substantive change from the third and fourth sentences of former Art. 81, § 443, and, as it related to a penalty for unauthorized cigarette tax stamp purchase, § 463(a).

Defined terms: "Alcoholic beverage tax" § 1-101
"Comptroller" § 1-101 "Person" § 1-101