

"Tobacco tax" § 1-101

13-1013. WILLFUL POSSESSION, SALE, OR OFFER TO SELL ALCOHOLIC BEVERAGE ON WHICH TAX IS NOT PAID.

A PERSON WHO WILLFULLY POSSESSES, TRANSPORTS, SELLS, OFFERS FOR SALE, OR ALLOWS STORAGE ON THAT PERSON'S PROPERTY OF ANY ALCOHOLIC BEVERAGE THAT IS SUBJECT TO THE ALCOHOLIC BEVERAGE TAX AND ON WHICH THE TAX HAS NOT BEEN PAID IS GUILTY OF A CRIME AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$10,000 OR IMPRISONMENT NOT EXCEEDING 5 YEARS OR BOTH.

REVISOR'S NOTE: This section is new language that repeats the provisions of present Art. 2B, § 202A that relate to unlawful possession, transportation, or sale of alcoholic beverages.

The Tax - General Article Review Committee notes, for consideration by 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

13-1014. WILLFUL POSSESSION, SALE, OR OFFER TO SELL UNSTAMPED OR IMPROPERLY STAMPED CIGARETTES.

(A) IN GENERAL.

A PERSON WHO WILLFULLY POSSESSES, SELLS, OR ATTEMPTS TO SELL UNSTAMPED OR IMPROPERLY STAMPED CIGARETTES IN THE STATE IN VIOLATION OF TITLE 12 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.

(B) SEPARATE OFFENSE.

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

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 463(a) as it related to a penalty for possession, sale, or offer to sell unstamped cigarettes under § 438(a).

Defined term: "Person" § 1-101

13-1015. WILLFUL TRANSPORTATION OF UNSTAMPED CIGARETTES.

A PERSON WHO WILLFULLY TRANSPORTS IN THE STATE UNSTAMPED CIGARETTES IN VIOLATION OF ARTICLE 56, § 627 OF THE CODE IS GUILTY OF A FELONY AND, ON CONVICTION, IS SUBJECT TO A FINE NOT