

EXCEEDING \$25 FOR EACH CARTON OF CIGARETTES TRANSPORTED OR IMPRISONMENT NOT EXCEEDING 1 YEAR OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from the fourth sentence of former Art. 81, § 455, as that sentence related to crimes and offenses.

Defined term: "Person" § 1-101

13-1016. ENGAGING IN BUSINESS WITHOUT SALES AND USE TAX LICENSE.

A PERSON WHO ENGAGES IN THE BUSINESS OF A RETAIL VENDOR OR ENGAGES IN THE BUSINESS OF AN OUT-OF-STATE VENDOR WITHOUT HAVING OBTAINED A LICENSE AS REQUIRED UNDER § 11-502 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$100.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, §§ 364 and 398.

The reference to "engaging in the business of a retail vendor" is substituted for the former reference to "selling tangible personal property at retail", for clarity. Similarly, the reference to engaging in the business of an out-of-state vendor is substituted for the former phrase "shall sell or deliver tangible personal property for use, storage, or consumption in this State", for clarity.

The former minimum penalty is deleted to conform to the statement of legislative policy contained in Art. 27, § 643 of the Code, which sets forth the general rule that, notwithstanding a prescribed minimum penalty, the court may impose a lesser penalty of the same character.

The former word "registered" is deleted as included in the defined term "license".

Defined term: "Person" § 1-101

13-1017. HOLDING OUT TO PUBLIC THAT VENDOR ASSUMES OR ABSORBS SALES AND USE TAX.

A VENDOR WHO HOLDS OUT TO THE PUBLIC THAT THE VENDOR WILL ABSORB OR ASSUME THE SALES AND USE TAX IN VIOLATION OF § 11-402 OF THIS ARTICLE IS GUILTY OF A MISDEMEANOR AND, ON CONVICTION, IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 6 MONTHS OR BOTH.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentences of former Art. 81, §§ 330 and 382.