

REVISOR'S NOTE: This subsection is new language added to allow concise reference to cigarettes to which tax stamps are not affixed.

Defined term: "Cigarette" § 607

(N) VENDING MACHINE OPERATOR.

"VENDING MACHINE OPERATOR" MEANS A PERSON WHO ENGAGES IN THE BUSINESS OF A CIGARETTE VENDING MACHINE OPERATOR.

REVISOR'S NOTE: This subsection is new language added to avoid repetition of the phrase "person who engages in the business of a cigarette vending machine operator".

Defined terms: "Comptroller" § 607
"Engage in the business of a cigarette vending machine operator" § 610

(O) WHOLESALER.

(1) "WHOLESALER" MEANS, UNLESS THE CONTEXT REQUIRES OTHERWISE, A PERSON WHO ENGAGES IN THE BUSINESS OF A CIGARETTE WHOLESALER.

(2) "WHOLESALER" INCLUDES A VENDOR OF ANOTHER STATE WHO ENGAGES IN THE BUSINESS OF A CIGARETTE WHOLESALER IN THIS STATE.

REVISOR'S NOTE: Item (1) of this subsection is new language added to avoid repetition of the phrase "person who engages in the business of a cigarette wholesaler".

Item (2) of this subsection is new language added to avoid repetition of phrases such as "an out-of-state vendor who is a cigarette wholesaler", "an out-of-state vendor", and "vendor of another state".

Defined term: "Engage in the business of a cigarette wholesaler" § 607

REVISOR'S NOTE TO SECTION: As part of the revision of the tobacco tax law, the Tax - General Article Review Committee has revised §§ 63 through 73 of this article -- now §§ 607 through 631 -- to include applicable definitions from former Art. 81 and from the Commercial Law Article and to clarify certain terms and practices, where appropriate.

Under former Art. 81, a distributor license was issued for a one-time fee of \$1 and was effective for as long as the distributor remained in business. The license was intended only to allow a person to buy unstamped cigarettes from a manufacturer and to buy and affix