

similar provisions governing other regulated occupations in the Code. Accordingly the former references to "display for sale" are deleted as surplusage.

Defined terms: "Engage in the business of a cigarette retailer" § 610

"Engage in the business of a cigarette subwholesaler" § 610

"Engage in the business of a cigarette vending machine operator" § 610

"Engage in the business of a cigarette wholesaler" § 610

623. SAME -- ACCEPTING DELIVERY OF UNSTAMPED CIGARETTES PROHIBITED.

(A) IN GENERAL.

UNLESS AUTHORIZED BY A LICENSE, A RETAILER, A SUBWHOLESALE, A VENDING MACHINE OPERATOR, OR A WHOLESALER MAY NOT ACCEPT DELIVERY OF UNSTAMPED CIGARETTES.

(B) DUTY TO INSPECT.

A RETAILER, A SUBWHOLESALE, AND A VENDING MACHINE OPERATOR SHALL:

(1) EXAMINE EACH PACKAGE OF CIGARETTES IMMEDIATELY ON RECEIPT TO DETERMINE THAT TOBACCO TAX STAMPS ARE AFFIXED PROPERLY TO THE PACKAGE AS REQUIRED IN § 12-304 OF THE TAX - GENERAL ARTICLE; AND

(2) RETURN IMMEDIATELY UNSTAMPED OR IMPROPERLY STAMPED CIGARETTES TO:

(I) THE SELLER OR CONSIGNOR; OR

(II) A COMMON CARRIER FOR RETURN TO THE SELLER OR CONSIGNOR.

(C) UNSTAMPED CIGARETTE POSSESSION PRESUMPTION.

(1) A PRESUMPTION EXISTS THAT ANY UNSTAMPED CIGARETTES IN THE POSSESSION OF A RETAILER, A SUBWHOLESALE, A VENDING MACHINE OPERATOR, OR A WHOLESALER ARE POSSESSED IN VIOLATION OF THE REQUIREMENTS OF THIS TITLE.

(2) A RETAILER, A SUBWHOLESALE, A VENDING MACHINE OPERATOR OR A WHOLESALER WHO POSSESSES UNSTAMPED CIGARETTES HAS THE BURDEN TO PROVE THAT THE CIGARETTES ARE NOT POSSESSED IN VIOLATION OF THE REQUIREMENTS OF THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 444.