

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

12-101.

(a) In this title the following words have the meanings indicated.

(B-1) "OTHER TOBACCO PRODUCT" MEANS:

(1) ANY CIGAR OR ROLL FOR SMOKING, OTHER THAN A CIGARETTE, MADE IN WHOLE OR IN PART OF TOBACCO; OR

(2) ANY OTHER TOBACCO OR PRODUCT MADE PRIMARILY FROM TOBACCO, OTHER THAN A CIGARETTE, THAT IS INTENDED FOR CONSUMPTION BY SMOKING OR CHEWING OR AS SNUFF.

(E-1) "WHOLESALE PRICE" MEANS THE PRICE FOR WHICH A WHOLESALER SELLS BUYS OTHER TOBACCO PRODUCTS ~~TO A RETAILER~~, EXCLUSIVE OF ANY DISCOUNT, TRADE ALLOWANCE, REBATE, OR OTHER REDUCTION.

(f) "Wholesaler" means, unless the context requires otherwise[.]:

(1) a person who acts as a wholesaler as defined in § 16-201 of the Business Regulation Article; OR

(2) A PERSON WHO:

(I) HOLDS OTHER TOBACCO PRODUCTS FOR SALE TO ANOTHER PERSON FOR RESALE; OR

(II) SELLS OTHER TOBACCO PRODUCTS TO ANOTHER PERSON FOR RESALE.

12-102.

(a) Except as provided in § 12-104 of this title, a tax is imposed on cigarettes AND OTHER TOBACCO PRODUCTS in the State.

(b) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on cigarettes.

12-103.

(a) A rebuttable presumption exists that any cigarette OR OTHER TOBACCO PRODUCT in the State is subject to the tobacco tax.

(b) Cigarettes OR OTHER TOBACCO PRODUCTS are contraband [cigarettes] TOBACCO PRODUCTS if they:

(1) are possessed or sold in the State in a manner that is not authorized under this title or under Title 16 of the Business Regulation Article; or