

(2) are transported by vehicle in the State by a person who does not have, in the vehicle, the records required by § 16-219 of the Business Regulation Article for the transportation of cigarettes OR OTHER TOBACCO PRODUCTS.

(c) A person who possesses cigarettes OR OTHER TOBACCO PRODUCTS has the burden of proving that the cigarettes OR OTHER TOBACCO PRODUCTS are not subject to the tobacco tax.

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(a) "Consumer" means a person who possesses cigarettes OR OTHER TOBACCO PRODUCTS for a purpose other than selling or transporting the cigarettes OR OTHER TOBACCO PRODUCTS.

(b) The tobacco tax does not apply to:

(1) cigarettes that:

(1)] a licensed wholesaler under Title 16 of the Business Regulation Article is holding for sale outside the State or to a United States armed forces exchange or commissary;

(2) OTHER TOBACCO PRODUCTS THAT A WHOLESALER IS HOLDING FOR SALE OUTSIDE THE STATE OR TO A UNITED STATES ARMED FORCES EXCHANGE OR COMMISSARY; OR

(3) CIGARETTES OR OTHER TOBACCO PRODUCTS THAT:

[(2)] (I) a consumer brings into the State:

[(i)] 1. if the quantity brought from another state does not exceed:

[1.] A. for a nonresident consumer traveling through this State, OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$25 OR 1 carton OF CIGARETTES; or

[2.] B. for any other consumer, OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES; or

[(ii)] 2. if the quantity brought from a United States armed forces installation or reservation does not exceed:

[1.] A. for a consumer who is a member of an armed forces unit or who is entitled by law to make a purchase at an armed forces exchange, OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$50 OR 2 cartons OF CIGARETTES; or

[2.] B. for any other consumer, OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES that were bought at an armed forces exchange or commissary;

[(3)] (II) a person is transporting by vehicle in the State if the person has, in the vehicle, the records required by § 16-219 of the Business Regulation Article for the transportation of cigarettes OR OTHER TOBACCO PRODUCTS; or