

[(4)](III) are held in storage in a licensed storage warehouse.

12-202.

(a) A wholesaler shall complete and file with the Comptroller a tobacco tax return:

(1) FOR CIGARETTES:

(I) on or before the 21st day of the month that follows the month in which the wholesaler has the first possession, in the State, of unstamped cigarettes for which tax stamps are required; and

[(2)](II) if the Comptroller so specifies, by regulation, on other dates for each month in which the wholesaler does not have the first possession of any unstamped cigarettes in the State; AND

(2) FOR OTHER TOBACCO PRODUCTS, ON THE DATES AND FOR THE PERIODS THAT THE COMPTROLLER SPECIFIES BY REGULATION.

(b) Each return shall state the quantity of cigarettes OR THE WHOLESALE PRICE OF OTHER TOBACCO PRODUCTS sold during the period that the return covers.

12-203.

(a) Each wholesaler shall:

(1) keep an invoice for each purchase of tax stamps;

(2) maintain a daily record of the tax stamps affixed to cigarette packages; and

(3) maintain a complete and accurate record of each sale of cigarettes OR OTHER TOBACCO PRODUCTS for resale outside of the State.

(b) A wholesaler shall:

(1) keep the records required under subsection (a) of this section for a period of 6 years or for a shorter period that the Comptroller authorizes; and

(2) allow the Comptroller to examine the records.

12-302.

(C) (1) THE TOBACCO TAX ON OTHER TOBACCO PRODUCTS SHALL BE PAID BY THE WHOLESALE WHO SELLS THE OTHER TOBACCO PRODUCTS TO A RETAILER OR CONSUMER IN THE STATE.

(2) IF A RETAILER OR CONSUMER POSSESSES OTHER TOBACCO PRODUCTS IN THE STATE ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID, THE RETAILER OR CONSUMER SHALL PAY THE TOBACCO TAX ON THOSE OTHER TOBACCO PRODUCTS.