

12-306.

(A) THE COMPTROLLER SHALL ESTABLISH, BY REGULATION, A SYSTEM OF ADMINISTERING, COLLECTING, AND ENFORCING THE TOBACCO TAX ON OTHER TOBACCO PRODUCTS.

(B) REGULATIONS ADOPTED UNDER THIS SECTION MAY INCLUDE:

(1) SELF-ASSESSMENT, FILING OF RETURNS, AND MAINTENANCE AND RETENTION OF RECORDS BY WHOLESALERS OR RETAILERS;

(2) PAYMENT OF THE TAX BY:

(I) A WHOLESALER WHO SELLS OTHER TOBACCO PRODUCTS TO A RETAILER OR CONSUMER IN THE STATE; OR

(II) A RETAILER OR CONSUMER WHO POSSESSES OTHER TOBACCO PRODUCTS IN THE STATE ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID; AND

(3) ANY OTHER PROVISION THAT THE COMPTROLLER CONSIDERS NECESSARY TO EFFICIENTLY AND ECONOMICALLY ADMINISTER, COLLECT, AND ENFORCE THE TAX.

13-408.

(a) If the Comptroller determines that a person has failed to keep the records of out-of-state cigarette OR OTHER TOBACCO PRODUCT sales required under § 12-203 of this article, the Comptroller shall:

(1) compute the tobacco tax as if the cigarettes OR OTHER TOBACCO PRODUCTS were sold in the State; and

(2) assess the tax due.

(b) If the Comptroller determines that a person has possessed or transported cigarettes OR OTHER TOBACCO PRODUCTS on which the tobacco tax has not been paid as required under Title 12 of this article, the Comptroller shall assess the tobacco tax due.

13-834.

(c) "Contraband [cigarettes] TOBACCO PRODUCTS" means cigarettes OR OTHER TOBACCO PRODUCTS, as defined in § 12-101 of this article:

(1) on which tobacco tax is not paid; and

(2) that are delivered, possessed, sold, or transported in the State in a manner not authorized under Title 12 of this article or Title 16 of the Business Regulation Article.

(e) "Conveyance" means:

(1) an aircraft, vehicle, or vessel used to transport alcoholic beverages [or], cigarettes, OR OTHER TOBACCO PRODUCTS; and