- (h) "Released claims" has the meaning stated means released claims as that term is defined in the Master Settlement Agreement.
- (i) "Releasing parties" has the meaning stated means releasing parties as that term is defined in the Master Settlement Agreement.
- (j) (1) "Tobacco product manufacturer" means an entity that, after the date of enactment of this Act, directly and not exclusively through any affiliate:
- (i) 1. manufactures cigarettes anywhere that the manufacturer intends them to be sold in the United States, including cigarettes intended to be sold in the United States through an importer, except if the (except where such importer is an original participating manufacturer as that term is defined in the Master Settlement Agreement; Agreement)
- 2. that will be responsible for the payments under the Master Settlement Agreement with respect to the such cigarettes as a result of the provisions of section subsection II(mm) of the Master Settlement Agreement; and and that
- 3. pays the taxes specified in section subsection II(z) of the Master Settlement Agreement, and provided that the manufacturer of the cigarettes does not market or advertise the cigarettes in the United States;
- (ii) is the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- (iii) becomes a successor of an entity described in <u>subparagraph (i)</u> or (ii) of this paragraph or paragraph (2) of this subsection.
- (2) The term "tobacco product manufacturer" does shall not include an affiliate of a tobacco product manufacturer unless the such affiliate itself falls within any provisions of subparagraph (i), (ii), or (iii) of paragraph (1) of this subsection.
 - (k) "Units sold" means the number of individual cigarettes:
- (1) sold in the State by the applicable tobacco product manufacturer, whether directly or through a distributor, retailer, or similar intermediary or intermediaries, during a year listed in § 3(a)(2) of this Act the year in question; and
- (2) as measured by excise taxes collected by the State on packs or "roll-your-own" tobacco containers bearing the excise tax stamp of the State. The State Comptroller shall promulgate regulations necessary to ascertain the amount of State excise tax paid on the cigarettes of the such tobacco product manufacturer for each year.

3. Requirements.

(a) As of the effective date of this Act, a Any tobacco product manufacturer that sells cigarettes to consumers within the State, whether directly or through a distributor, retailer, or similar intermediary, shall or intermediaries, after the effective date of this Act, shall either: