

Section 11-501 and 11-505
Annotated Code of Maryland
(2000 Replacement Volume and 2001 Supplement)

BY repealing and reenacting, with amendments,
Article -- Tax -- General
Section 12-101
Annotated Code of Maryland
(1997 Replacement Volume and 2001 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Business Regulation

16-201.

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

(b) "CIGARETTE NONRESIDENT DEALER" MEANS A PERSON LOCATED OUTSIDE OF THE STATE WHO:

(1) SELLS UNSTAMPED CIGARETTES TO A LICENSED CIGARETTE WHOLESALER LOCATED IN MARYLAND;

(2) UNLESS OTHERWISE PROHIBITED OR RESTRICTED UNDER LOCAL LAW, THIS ARTICLE, THE TAX - GENERAL ARTICLE, OR ARTICLE 27 OF THE CODE, DISTRIBUTES SAMPLE CIGARETTES TO CONSUMERS LOCATED IN MARYLAND; OR

(3) STORES UNSTAMPED CIGARETTES IN A CIGARETTE STORAGE WAREHOUSE IN MARYLAND FOR SUBSEQUENT SHIPMENT TO LICENSED WHOLESALERS, FEDERAL RESERVATIONS, OR PERSONS OUT OF STATE.

(C) "License" means:

(1) a license issued by the Comptroller under § 16-205(a) of this subtitle to:

- (i) act as a [manufacturer] CIGARETTE NONRESIDENT DEALER;
- (ii) act as a subwholesaler;
- (iii) act as a vending machine operator;
- (iv) act as a wholesaler; or
- (v) act as a storage warehouse; or

(2) a license issued by the clerk under § 16-205(b) of this subtitle to act as a retailer.