

[(c)] (D) "Licensed [manufacturer] CIGARETTE NONRESIDENT DEALER" means a person licensed by the Comptroller under § 16-205(a) of this subtitle to act as a [manufacturer] CIGARETTE NONRESIDENT DEALER.

[(d)] (E) "Licensed retailer" means a person licensed by the clerk under § 16-205(b) of this subtitle to act as a retailer.

[(e)] (F) "Licensed subwholesaler" means a person licensed by the Comptroller under § 16-205(a) of this subtitle to act as a subwholesaler.

[(f)] (G) "Licensed vending machine operator" means a person licensed by the Comptroller under § 16-205(a) of this subtitle to act as a vending machine operator.

[(g)] (H) "Licensed wholesaler" means a person licensed by the Comptroller under § 16-205(a) of this subtitle to act as a wholesaler.

[(h)] (I) "Licensed storage warehouse" means a facility licensed by the Comptroller under § 16-205(a) of this subtitle to act as a storage warehouse.

[(i)] "Manufacturer" means a person who:

(1) operates one or more cigarette manufacturing plants within the United States; and

(2) (i) sells unstamped cigarettes to a licensed cigarette wholesaler located in Maryland;

(ii) unless otherwise prohibited or restricted under local law, this article, or Article 27 of the Code, distributes sample cigarettes to consumers located in Maryland; or

(iii) stores unstamped cigarettes in a cigarette storage warehouse in Maryland for subsequent shipment to licensed wholesalers, federal reservations, or persons out of State.]

(j) "Retailer" means a person who:

(1) sells cigarettes to consumers through vending machines on fewer than 40 premises;

(2) otherwise sells cigarettes to consumers; or

(3) holds cigarettes for sale to consumers.

(k) "Stamped cigarettes" means a package of cigarettes to which tobacco tax stamps are affixed in the amount and manner required by § 12-304 of the Tax - General Article.

(l) "Storage warehouse" means a storage facility in Maryland operated for the purpose of storing unstamped cigarettes on behalf of a licensed cigarette [manufacturer] CIGARETTE NONRESIDENT DEALER.

(m) (1) "Subwholesaler" means a person who: