

~~(2) FOR MOIST SNUFF, THE TOBACCO TAX RATE IS 39 CENTS FOR EACH OUNCE OF NET WEIGHT OF THE PRODUCT AS LISTED BY THE MANUFACTURER AND A PROPORTIONATE AMOUNT FOR EACH FRACTION OF AN OUNCE IN EXCESS OF A WHOLE OUNCE OF NET WEIGHT OF THE PRODUCT.~~

~~12-201.~~

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

~~(1) on or before the 15th day of the month that follows the month in which the manufacturer distributes in the State free sample cigarettes OR LITTLE CIGARS of the manufacturer; and~~

~~(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the manufacturer does not distribute any sample cigarettes OR LITTLE CIGARS.~~

~~(b) A licensed storage warehouse operator shall file the information return that the Comptroller requires.~~

~~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~~

~~(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, THE NET WEIGHT OF MOIST SNUFF AS LISTED BY THE MANUFACTURER, or the wholesale price of other tobacco products OTHER THAN MOIST SNUFF sold during the period that the return covers.~~

~~12-302.~~