

~~(A) A manufacturer of sample cigarettes OR LITTLE CIGARS shall pay the tobacco tax on those cigarettes OR LITTLE CIGARS distributed in the State without charge, in the manner that the Comptroller requires by regulation, with the return that covers the period in which the manufacturer distributed those cigarettes OR LITTLE CIGARS.~~

~~12-303.~~

~~(b) The Comptroller shall allow a licensed wholesaler a discount of [0.82%] 0.41% of the purchase price of tax stamps.~~

Article — Commercial Law

SUBTITLE 5B. LITTLE CIGAR SALES OF FEWER THAN FIVE PER PACKAGE.

11-5B-01.

~~(A) IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:~~

~~(B) "LITTLE CIGAR" HAS THE MEANING STATED IN § 12-101(B-1) OF THE TAX GENERAL ARTICLE.~~

~~(C) "RETAILER" INCLUDES ANY PERSON ENGAGED IN THE BUSINESS OF MAKING RETAIL SALES OF LITTLE CIGARS WITHIN THE STATE AT A STORE, STAND, BOOTH, OR CONCESSION, THROUGH VENDING MACHINES, OR OTHERWISE.~~

~~(D) "SELL" INCLUDES ADVERTISE, OFFER TO SELL, OR OFFER FOR SALE.~~

~~(E) "VENDING MACHINE OPERATOR" MEANS A PERSON THAT:~~

~~(1) MAKES RETAIL SALES OF LITTLE CIGARS OR HAS LITTLE CIGARS IN ITS POSSESSION WITH THE INTENT TO SELL THEM EXCLUSIVELY AT RETAIL THROUGH THE MEDIUM OF A VENDING MACHINE OR ANY OTHER MECHANICAL DEVICE USED FOR DISPENSING LITTLE CIGARS;~~

~~(2) OWNS, OPERATES, AND SERVICES VENDING MACHINES OR OTHER MECHANICAL DEVICES USED TO DISPENSE LITTLE CIGARS ON 40 OR MORE PREMISES; AND~~