

(2) PAY TO THE COMPTROLLER AN APPLICATION FEE OF \$250 FOR EACH LOCATION.

613.

(a) The Comptroller shall issue the appropriate license to each applicant who meets the requirements of this subtitle for a license to:

- (1) Engage in the business of a cigarette subwholesaler;
- (2) Engage in the business of a cigarette vending machine operator; [or]
- (3) Engage in the business of a cigarette wholesaler; OR

(4) ENGAGE IN THE BUSINESS OF A LICENSED MANUFACTURER'S WAREHOUSE OPERATOR.

(b) The clerk of the circuit court for the county where the place of business is located shall issue a license to engage in the business of a cigarette retailer to each applicant who meets the requirements of this subtitle.

614.

While it is effective, a license issued under this Part I of this subtitle authorizes the licensee to:

- (1) Engage in the business of a cigarette retailer;
- (2) Engage in the business of a cigarette subwholesaler;
- (3) Engage in the business of a cigarette vending machine operator; [or]
- (4) Engage in the business of a cigarette wholesaler; OR

(5) ENGAGE IN THE BUSINESS OF A LICENSED MANUFACTURER'S WAREHOUSE OPERATOR.

Article - Tax - General

12-104.

(a) "Consumer" means a person who possesses cigarettes for a purpose other than selling or transporting the cigarettes.

(b) The tobacco tax does not apply to cigarettes that:

- (1) a person is holding for sale outside the State or to a United States armed forces exchange or commissary;
- (2) a consumer brings into the State:
 - (i) if the quantity brought from another state does not exceed:
 1. for a nonresident consumer traveling through this State, 1 carton; or