

2. for any other consumer, 2 packages; or

(ii) if the quantity brought from a United States armed forces installation or reservation does not exceed:

1. for a consumer who is a member of an armed forces unit or who is entitled by law to make a purchase at an armed forces exchange, 2 cartons; or

2. for any other consumer, 2 packages that were bought at an armed forces exchange or commissary; [or]

(3) a person is transporting by vehicle in the State if the person has, in the vehicle, the records required by Article 56, § 627 of the Code for the transportation of cigarettes; OR

(4) ARE HELD IN STORAGE IN A WAREHOUSE FACILITY OPERATED BY A LICENSED MANUFACTURER'S WAREHOUSE OPERATOR.

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 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.

(B) A LICENSED MANUFACTURER'S WAREHOUSE OPERATOR SHALL FILE THE INFORMATION RETURN THAT THE COMPTROLLER REQUIRES.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1991.

Approved April 30, 1991.

---

**CHAPTER 89**

**(Senate Bill 94)**

AN ACT concerning

**Special Education – Parent Surrogates**

FOR the purpose of limiting the appointment of a parent surrogate in certain matters relating to the education of certain handicapped children.

BY repealing and reenacting, with amendments,

Article – Education

Section 8-414