

625.

~~If required by regulation, a common carrier of cigarettes OR TOBACCO PRODUCTS that are shipped into the State shall file a copy of the freight bill relating to the cigarette OR TOBACCO PRODUCT shipment with the Comptroller.~~

626.

(a) ~~Each subwholesaler and wholesaler shall:~~

~~(1) Obtain an invoice for each purchase of any cigarettes OR TOBACCO PRODUCTS;~~

~~(2) Keep a receiving record for all cigarettes OR TOBACCO PRODUCTS received, to which the subwholesaler and wholesaler shall post each day:~~

~~(i) The invoice number;~~

~~(ii) The date of receipts;~~

~~(iii) The quantity received;~~

~~(iv) The brand; and~~

~~(v) The name of the person from whom the cigarettes OR TOBACCO PRODUCTS are received;~~

~~(3) For cigarette OR TOBACCO PRODUCT sales to retailers:~~

~~(i) Keep a record of the name and address of each retailer to whom a sale is made; and~~

~~(ii) Except for a transfer of cigarettes OR TOBACCO PRODUCTS to retail stock by a written memorandum, prepare an invoice for each sale to a retailer that shows the political subdivision in which the retailer is located;~~

~~(4) Keep a complete and accurate record of each sale of cigarettes OR TOBACCO PRODUCTS to a retailer, subwholesaler, or wholesaler out of the State for a resale by the purchaser to out of state consumers; and~~

~~(5) Make an inventory record each month based on an inventory of all cigarettes OR TOBACCO PRODUCTS on the premises or under the control of the wholesaler, except cigarettes in a vending machine or cigarettes OR TOBACCO PRODUCTS transferred to retail stock by written memorandum:~~

~~(i) 1. At the beginning of business on the 1st day of each month; or~~

~~2. At the close of business on the last day of each month; or~~

~~(ii) If a subwholesaler or wholesaler finds that it is impractical to take inventory on either day specified in subitem (i) of this item, the subwholesaler or wholesaler shall give the Comptroller notice of another specific day of each month on which the inventory will be taken.~~