

(b) Each subwholesaler and wholesaler shall:

- (1) ~~Keep the records required in subsection (a) of this section for a period of 6 years or for a lesser period as authorized by the Comptroller; and~~
- (2) ~~Allow the Comptroller to examine the records.~~

627.

~~A person who transports cigarettes OR TOBACCO PRODUCTS on the highways of the State by vehicle shall actually possess a delivery ticket or invoice that states:~~

- (1) ~~The name and address of the seller or consignor;~~
- (2) ~~The name and address of a purchaser or consignee who is:~~
 - (i) ~~A person in the State authorized to possess unstamped cigarettes OR TOBACCO PRODUCTS under Title 12 of the Tax General Article; or~~
 - (ii) ~~A person in another state or jurisdiction authorized to receive or possess cigarettes OR TOBACCO PRODUCTS on which the tax imposed by that state or jurisdiction has not been paid; and~~
- (3) ~~The quantity and brands of the cigarettes OR TOBACCO PRODUCTS that are being transported.~~

Article - Tax - General

2-1602.

After making the distribution required under § 2-1601 of this subtitle, the Comptroller shall distribute [3/13] 8/18 6/16 of the remaining tobacco tax revenue to the General Fund of the State.

11-206.

- (a) (1) In this section the following words have the meanings indicated.
- (2) "Facility for food consumption" does not include parking spaces for vehicles as the sole accommodation.
- (3) (i) "Food" means food for human consumption.
- (ii) "Food" includes the following foods and their products:
 1. beverages, including coffee, coffee substitutes, cocoa, fruit juices, and tea;
 2. condiments;
 3. eggs;
 4. fish, meat, and poultry;
 5. fruit, grain, and vegetables;