

~~(1) AS TO CIGARS, THE SMALLEST INDIVIDUAL CONTAINER THAT CONTAINS MORE THAN 1 CIGAR IN OR FROM WHICH RETAIL SALES ARE NORMALLY MADE OR INTENDED TO BE MADE; AND~~

~~(2) AS TO CIGARETTES AND TOBACCO PRODUCTS OTHER THAN CIGARS, THE SMALLEST INDIVIDUAL CONTAINER IN OR FROM WHICH RETAIL SALES OF THOSE PRODUCTS ARE NORMALLY MADE OR INTENDED TO BE MADE.~~

~~(c) (1) "Sell" means to exchange or transfer title or possession of property, in any manner or by any means, for a consideration.~~

~~(2) "Sell" includes an agreement to sell.~~

~~(d) "Tax stamp" means a device in the design and denomination that the Comptroller authorizes by regulation for the purpose of being affixed to a package of cigarettes OR TOBACCO PRODUCTS as evidence that the tobacco tax is paid.~~

~~(D-1) "TOBACCO PRODUCT" MEANS:~~

~~(1) ANY CIGAR OR ROLL FOR SMOKING, OTHER THAN A CIGARETTE, MADE IN WHOLE OR IN PART OF TOBACCO;~~

~~(2) ANY OTHER TOBACCO OR PRODUCT MADE PRIMARILY FROM TOBACCO, OTHER THAN A CIGARETTE, INTENDED FOR CONSUMPTION BY SMOKING, CHEWING, OR AS SNUFF; OR~~

~~(3) A CIGARETTE ROLLING PAPER.~~

~~(e) "Unstamped cigarettes OR TOBACCO PRODUCTS" means a package of cigarettes OR TOBACCO PRODUCTS to which tax stamps are not affixed in the amount and manner required in § 12-304 of this title.~~

~~(E-1) "WHOLESALE PRICE" MEANS THE PRICE FOR WHICH A MANUFACTURER SELLS TOBACCO PRODUCTS TO A WHOLESALER, EXCLUSIVE OF ANY DISCOUNT, TRADE ALLOWANCE, REBATE, OR OTHER REDUCTION.~~

~~(f) "Wholesaler" means, unless the context requires otherwise, a person who engages in the business of a cigarette OR TOBACCO PRODUCT wholesaler as defined in Article 56, § 610 of the Code.~~

~~12-102.~~

~~(a) Except as provided in § 12-104 of this title, a tax is imposed on cigarettes AND TOBACCO PRODUCT in the State.~~

~~(b) A county, municipal corporation, special taxing district, or other political subdivision of the State may not impose a tax on cigarettes OR TOBACCO PRODUCTS.~~