

~~12-103.~~

~~(a) A rebuttable presumption exists that any cigarette OR TOBACCO PRODUCTS in the State is subject to the tobacco tax.~~

~~(b) Cigarettes OR TOBACCO PRODUCTS are contraband cigarettes OR TOBACCO PRODUCTS if they:~~

~~(1) are possessed or sold in the State in a manner that is not authorized under this title or under Article 56, §§ 607 through 631 of the Code; or~~

~~(2) are transported by vehicle in the State by a person who does not have, in the vehicle, the records required by Article 56, § 627 of the Code for the transportation of cigarettes OR TOBACCO PRODUCTS.~~

~~(c) A person who possesses cigarettes OR TOBACCO PRODUCTS has the burden of proving that the cigarettes OR TOBACCO PRODUCTS are not subject to the tobacco tax.~~

~~12-104.~~

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

~~(b) The tobacco tax does not apply to cigarettes OR TOBACCO PRODUCTS 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, TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$25 OR 1 carton OF CIGARETTES; or~~

~~2. for any other consumer, TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES; 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, TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$50 OR 2 cartons OF CIGARETTES; or~~

~~2. for any other consumer, TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES that were bought at an armed forces exchange or commissary; or~~