

~~(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 TOBACCO PRODUCTS.~~

~~12-105.~~

~~(A) The tobacco tax rate FOR CIGARETTES is:~~

- ~~(1) 6.5 cents for each package of 10 or fewer cigarettes;~~
- ~~(2) 13 cents for each package of at least 11 and not more than 20 cigarettes;~~
- ~~(3) 0.65 of a cent for each cigarette in a package of more than 20 cigarettes;~~
- ~~(4) 0.65 of a cent for each cigarette in a package of free sample cigarettes.~~

~~(B) THE TOBACCO TAX RATE FOR TOBACCO PRODUCTS IS 15% OF THE WHOLESALE PRICE OF THE TOBACCO PRODUCTS.~~

~~12-202.~~

~~(a) A wholesaler shall complete and file with the Comptroller a tobacco tax return:~~

~~(1) on or before the 21st day of the month that follows the month in which the wholesaler has the first possession, in the State, of unstamped cigarettes OR TOBACCO PRODUCTS for which tax stamps are required; and~~

~~(2) if the Comptroller so specifies, by regulation, on other dates for each month in which the wholesaler does not have the first possession of any unstamped cigarettes OR TOBACCO PRODUCTS in the State.~~

~~(b) Each return shall state the quantity of cigarettes OR TOBACCO PRODUCTS sold during the period that the return covers.~~

~~12-203.~~

~~(a) Each wholesaler shall:~~

~~(1) keep an invoice for each purchase of tax stamps;~~

~~(2) maintain a daily record of the tax stamps affixed to cigarette OR TOBACCO PRODUCT packages; and~~

~~(3) maintain a complete and accurate record of each sale of cigarettes OR TOBACCO PRODUCTS or resale outside of the State.~~

~~(b) A wholesaler shall:~~

~~(1) keep the records required under subsection (a) of this section for a period of 6 years or for a shorter period that the Comptroller authorizes; and~~

~~(2) allow the Comptroller to examine the records.~~