

~~12-302.~~

~~(a) A manufacturer of sample cigarettes shall pay the tobacco tax on those cigarettes distributed in the State without charge, in the manner that the Comptroller requires by regulation, with the return that covers the period in which the manufacturer distributed those cigarettes.~~

~~(b) [The] EXCEPT AS PROVIDED IN SUBSECTION (C) OF THIS SECTION, THE wholesaler who first possesses in the State unstamped cigarettes OR TOBACCO PRODUCTS for which tax stamps are required shall pay the tobacco tax on those cigarettes OR TOBACCO PRODUCTS by buying and affixing tax stamps.~~

~~(C) IF THE COMPTROLLER ADOPTS AN ALTERNATIVE SYSTEM OF COLLECTION OF THE TOBACCO TAX ON TOBACCO PRODUCTS AS AUTHORIZED UNDER § 12-304(E) OF THIS SUBTITLE, THE TOBACCO TAX ON TOBACCO PRODUCTS SHALL BE PAID BY THE MANUFACTURER WHO DISTRIBUTES THE TOBACCO PRODUCTS IN THE STATE OR THE WHOLESALER WHO FIRST POSSESSES THE TOBACCO PRODUCTS IN THE STATE, AS PROVIDED BY THE REGULATIONS OF THE COMPTROLLER.~~

~~12-304.~~

~~(a) A manufacturer that pays the tobacco tax ON SAMPLE CIGARETTES shall indicate prominently on each package of cigarettes that:~~

- ~~(1) the package contains sample cigarettes that are not for sale; and~~
- ~~(2) all applicable tobacco taxes on those cigarettes have been paid.~~

~~(b) (1) Except as provided in subsection (c) of this section, within 72 hours after receiving cigarettes OR TOBACCO PRODUCTS in the State and before selling or attempting to sell the cigarettes OR TOBACCO PRODUCTS, a licensed wholesaler who first possesses the cigarettes OR TOBACCO PRODUCTS shall affix, to the smallest cigarette OR TOBACCO PRODUCTS package, tax stamps:~~

~~(i) in a total amount that at least equals the tobacco tax due on the [number of] cigarettes OR TOBACCO PRODUCTS in the package; and~~

~~(ii) in the manner that the Comptroller requires, including placing the tax stamps on the cigarette OR TOBACCO PRODUCTS package so that the stamps are visible to a buyer.~~

~~(2) If a tax stamp has been affixed to a package of cigarettes OR TOBACCO PRODUCTS, a person may not affix the same tax stamp to another package of cigarettes OR TOBACCO PRODUCTS.~~

~~(c) A licensed wholesaler is not required to affix tax stamps to:~~

~~(1) sample cigarettes if the cigarette package is marked in accordance with subsection (a) of this section; or~~