

~~(2) cigarettes OR TOBACCO PRODUCTS that are segregated or marked to indicate that the cigarettes OR TOBACCO PRODUCTS:~~

- ~~(i) were received within the immediately preceding 72 hours; or~~
- ~~(ii) are being held for a sale or use that is exempt under this title.~~

~~(d) (1) Except as provided in subsection (c)(2) of this section, a rebuttable presumption exists that any unstamped cigarettes OR TOBACCO PRODUCTS in the possession of a licensed wholesaler are possessed in violation of this title.~~

~~(2) The licensed wholesaler who possesses unstamped cigarettes OR TOBACCO PRODUCTS has the burden of proving that the cigarettes OR TOBACCO PRODUCTS are not possessed in violation of this title.~~

~~(E) (1) IF THE COMPTROLLER DETERMINES THAT THE TOBACCO TAX ON TOBACCO PRODUCTS COULD BE ADMINISTERED, COLLECTED, AND ENFORCED MORE EFFICIENTLY AND ECONOMICALLY BY A MEANS OTHER THAN TAX STAMPS, THE COMPTROLLER MAY ESTABLISH, BY REGULATION, AN ALTERNATIVE SYSTEM OF ADMINISTERING, COLLECTING, AND ENFORCING THE TOBACCO TAX ON TOBACCO PRODUCTS THAT DOES NOT USE TAX STAMPS.~~

~~(2) REGULATIONS ADOPTED UNDER THIS SUBSECTION MAY INCLUDE:~~

~~(I) SELF ASSESSMENT, FILING OF RETURNS, AND MAINTENANCE AND RETENTION OF RECORDS BY MANUFACTURERS, WHOLESALERS, OR RETAILERS;~~

~~(II) PAYMENT OF THE TAX BY:~~

~~1. A MANUFACTURER WHO DISTRIBUTES TOBACCO PRODUCTS IN THE STATE; OR~~

~~2. A WHOLESALER WHO FIRST POSSESSES TOBACCO PRODUCTS IN THE STATE; AND~~

~~(III) ANY OTHER PROVISION THAT THE COMPTROLLER CONSIDERS NECESSARY TO EFFICIENTLY AND ECONOMICALLY ADMINISTER, COLLECT, AND ENFORCE THE TAX WITHOUT THE USE OF TAX STAMPS.~~

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~~(a) Unless otherwise authorized under this title, a person may not possess, sell, or attempt to sell unstamped cigarettes OR TOBACCO PRODUCTS in the State.~~

~~(b) A person may not make, cause to be made, or procure an altered or counterfeited tax stamp.~~