

~~(e) A person may not knowingly or willfully use, transfer, or possess an altered or counterfeited tax stamp.~~

~~13-408.~~

~~(a) If the Comptroller determines that a person has failed to keep the records of out-of-state cigarette OR TOBACCO PRODUCT sales required under § 12-203 of this article, the Comptroller shall:~~

~~(1) compute the tobacco tax as if the cigarettes OR TOBACCO PRODUCTS were sold in the State; and~~

~~(2) assess the tax due.~~

~~(b) If the Comptroller determines that a person has possessed or transported cigarettes OR TOBACCO PRODUCTS on which the tobacco tax has not been paid as required under Title 12 of this article, the Comptroller shall assess the tobacco tax due.~~

~~13-825.~~

~~(h) (2) Except as provided in paragraph (5) of this subsection, the Comptroller may exempt a person from posting security for the tobacco tax if the person is and has been for the past 5 years:~~

~~(i) licensed as required under Article 56, § 611 of the Code to engage in the business of a cigarette OR TOBACCO PRODUCT wholesaler; and~~

~~(ii) 1. in continuous compliance with the tobacco tax laws, as determined under paragraph (3) of this subsection; and~~

~~2. in continuous compliance with the conditions of the person's security posted under this subsection.~~

~~13-834.~~

~~(e) "Contraband cigarettes OR TOBACCO PRODUCTS" means cigarettes OR TOBACCO PRODUCTS, as defined in § 12-101 of this article:~~

~~(1) on which tobacco tax is not paid; and~~

~~(2) that are delivered, possessed, sold, or transported in the State in a manner not authorized under Title 12 of this article or Article 56, §§ 607 through 631 of the Code.~~

~~(e) "Conveyance" means:~~

~~(1) an aircraft, vehicle, or vessel used to transport alcoholic beverages [or cigarettes], CIGARETTES, OR TOBACCO PRODUCTS; and~~