

9-330.

Subject to § 9-331 of this subtitle, the Comptroller may cancel a license or exemption certificate if the licensee or certificate holder:

(9) fails to keep records required under this article, [Article 56 of the Code] TITLE 10, SUBTITLE 3 OF THE BUSINESS REGULATION ARTICLE, or an applicable regulation.

12-101.

(f) "Wholesaler" means, unless the context requires otherwise, a person who [engages in the business of a cigarette] ACTS AS A wholesaler as defined in [Article 56, § 610 of the Code] § 16-201 OF THE BUSINESS REGULATION ARTICLE.

12-103.

(b) Cigarettes are contraband cigarettes 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] TITLE 16 OF THE BUSINESS REGULATION ARTICLE; 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] § 16-219 OF THE BUSINESS REGULATION ARTICLE for the transportation of cigarettes.

12-104.

(b) The tobacco tax does not apply to cigarettes that:

(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] § 16-219 OF THE BUSINESS REGULATION ARTICLE for the transportation of cigarettes; or

12-301.

In this subtitle, "licensed wholesaler" means a wholesaler who is licensed under [Article 56, § 613 of the Code] TITLE 16, SUBTITLE 2 OF THE BUSINESS REGULATION ARTICLE to [engage in the business of] ACT AS a wholesaler.

13-712.

If, with the intent to evade the boxing and wrestling tax, a person sells a program or other item instead of an admission ticket, the person shall forfeit any license granted to the person under [the boxing, sparring, and wrestling subtitle of Article 56 of the Code] TITLE 4, SUBTITLE 3 OF THE BUSINESS REGULATION ARTICLE.

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: