(ii) a misdemeanor that is a crime of moral turpitude and is directly related to the fitness and qualification of the applicant or licensee; or

(7) has not paid a tax due before October 1 of the year after the tax became due.

16–214.

(a) Except as otherwise provided in § 16–202(b) of this subtitle, a person may not act, attempt to act, or offer to act as a [manufacturer] CIGARETTE NONRESIDENT DEALER, retailer, storage warehouse, subwholesaler, vending machine operator, or wholesaler in the State unless the person has an appropriate license.

(b) (1) A person who violates this section is guilty of a misdemeanor and, on conviction, is subject to a fine of $1,000 or imprisonment not exceeding 30 days or both.

(2) Each day that a violation of this section continues is a separate offense.

Article – Commercial Law

11–501.

(a) In this subtitle the following words have the meanings indicated.

(b) "Basic cost of cigarettes" means the lesser of the invoice cost or the replacement cost of cigarettes to the retailer or wholesaler; plus any in–freight charge to the wholesaler otherwise not included in the invoice cost or the replacement cost; plus, for the wholesaler, the full face value of any applicable Maryland cigarette tax payable by the wholesaler; minus any trade discount or discount for cash.

(c) (1) "Cigarettes" means any size or shaped roll for smoking that is made of tobacco or tobacco mixed with another ingredient and wrapped in paper or in any other material except tobacco.

(2) "Cigarettes" does not include cigars.

(C–1) "CIGARETTE NONRESIDENT DEALER" MEANS A PERSON WHO HOLDS A CIGARETTE NONRESIDENT DEALER LICENSE PURSUANT TO § 16–201 OF THE BUSINESS REGULATION ARTICLE.

(d) (1) "Cost to the retailer", subject to the special cost provisions of § 11–503 of this subtitle, means the basic cost of cigarettes to a retailer, which includes the cost to a wholesaler, plus a markup to cover his cost of doing business, which cost of doing business, in the absence of satisfactory proof of a lesser cost, is presumed to be 8 percent of the basic cost of cigarettes to him.

(2) As to each carton of 200 cigarettes, a fractional part of a cent equal to one–tenth of a cent or more in the cost to the retailer shall be rounded off to the next higher cent.