REVISOR'S NOTE: This subsection is new language added for clarity.

Defined term: "Cigarette" § 16–101

(K) SUBWHOLESALER.

(1) "SUBWHOLESALER" MEANS A PERSON WHO:

(I) HOLDS STAMPED CIGARETTES FOR SALE TO ANOTHER PERSON FOR RESALE; OR

(II) SELLS STAMPED CIGARETTES TO ANOTHER PERSON FOR RESALE.

(2) "SUBWHOLESALER" DOES NOT INCLUDE A PERSON WHO SELLS UNSTAMPED CIGARETTES OR HOLDS UNSTAMPED CIGARETTES FOR SALE.

REVISOR'S NOTE: Paragraph (1) of this subsection is new language derived without substantive change from former Art. 56, § 610(c)(2)(i) and (ii) and (m).

Paragraph (2) of this subsection is new language added for clarity to distinguish the subwholesaler from the wholesaler.

In paragraph (1)(i) and (ii) of this subsection, the defined term "stamped cigarettes" is used to distinguish the definition of a "subwholesaler" from a "wholesaler".

Also in paragraph (1)(i) and (ii) of this subsection, the word "person" is substituted for the former words "another subwholesaler, a retailer, or a vending machine operator" for brevity.

Former Art. 56, § 610(c)(2)(iii)2 and 3, which described various activities that a subwholesaler does as part of the subwholesaler's business, is deleted as surplusage. The provisions merely were descriptive of the business activities of a subwholesaler and did not add to the substance of the definition.

Defined terms: "Person" § 1–101
"Sell" § 16–101
"Stamped cigarettes" § 16–201
"Unstamped cigarettes" § 16–201

(L) UNSTAMPED CIGARETTES.

"UNSTAMPED CIGARETTES" MEANS A PACKAGE OF CIGARETTES TO WHICH TOBACCO TAX STAMPS ARE NOT AFFIXED IN THE AMOUNT AND MANNER REQUIRED BY § 12–304 OF THE TAX – GENERAL ARTICLE.

REVISOR'S NOTE: This subsection formerly was Art. 56, § 610(n).

The only changes are in style.