

"Retailer" § 16-201

"Subwholesaler" § 16-201

"Vending machine operator" § 16-201

"Wholesaler" § 16-201

16-215. ACCEPTING DELIVERY OF UNSTAMPED CIGARETTES PROHIBITED.

(A) IN GENERAL.

UNLESS AUTHORIZED BY A LICENSE, A PERSON MAY NOT ACCEPT DELIVERY OF UNSTAMPED CIGARETTES.

(B) DUTY TO INSPECT.

ON RECEIPT OF A PACKAGE OF CIGARETTES, A RETAILER, SUBWHOLESALE, OR VENDING MACHINE OPERATOR IMMEDIATELY SHALL:

(1) EXAMINE THE PACKAGE TO FIND OUT WHETHER TOBACCO TAX STAMPS ARE AFFIXED PROPERLY TO THE PACKAGE AS REQUIRED BY § 12-304 OF THE TAX - GENERAL ARTICLE; AND

(2) REJECT ANY UNSTAMPED OR IMPROPERLY STAMPED CIGARETTES BY:

(I) RETURNING THEM TO THE SELLER OR CONSIGNOR; OR

(II) DELIVERING THEM TO A COMMON CARRIER FOR RETURN TO THE SELLER OR CONSIGNOR.

(C) UNSTAMPED CIGARETTE POSSESSION PRESUMPTION.

(1) THERE IS A PRESUMPTION THAT ANY UNSTAMPED CIGARETTES IN THE POSSESSION OF A RETAILER, SUBWHOLESALE, VENDING MACHINE OPERATOR, OR WHOLESALE ARE HELD IN VIOLATION OF THIS SUBTITLE.

(2) A RETAILER, SUBWHOLESALE, VENDING MACHINE OPERATOR, OR WHOLESALE WHO HOLDS UNSTAMPED CIGARETTES HAS THE BURDEN TO PROVE THAT THE CIGARETTES ARE NOT HELD IN VIOLATION OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 623.

Defined terms: "Cigarette" § 16-101

"License" § 16-201

"Person" § 1-101

"Retailer" § 16-201

"Stamped cigarettes" § 16-201