

(2) ALLOW THE COMPTROLLER TO EXAMINE THE RECORDS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 626.

Defined terms: "Cigarette" § 16-101

"Comptroller" § 1-101

"Person" § 1-101

"Retailer" § 16-201

"Subwholesaler" § 16-201

"Wholesaler" § 16-201

16-219. RECORDS BY TRANSPORTER.

A PERSON WHO TRANSPORTS CIGARETTES BY VEHICLE ON A PUBLIC ROAD SHALL HAVE IN THE VEHICLE A DELIVERY TICKET OR INVOICE THAT STATES:

(1) THE NAME AND ADDRESS OF THE SELLER OR CONSIGNOR;

(2) THE NAME AND ADDRESS OF A BUYER OR CONSIGNEE WHO IS:

(I) A PERSON IN THE STATE AUTHORIZED BY TITLE 12 OF THE TAX - GENERAL ARTICLE TO HOLD UNSTAMPED CIGARETTES; OR

(II) A PERSON IN ANOTHER JURISDICTION AUTHORIZED TO HOLD CIGARETTES ON WHICH THE TAX IMPOSED BY THAT JURISDICTION HAS NOT BEEN PAID; AND

(3) THE QUANTITY AND BRANDS OF THE CIGARETTES THAT ARE BEING TRANSPORTED.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 627.

In the introductory language of this section, the words "on a public road" are substituted for the former words "on the highways of the State" for accuracy, since there seemed to be no intent to limit this section to State highways.

The Business Regulation Article Review Committee notes, for consideration by the General Assembly, that consumers probably should be excluded from this section.

Defined terms: "Cigarette" § 16-101

"Person" § 1-101

"Unstamped cigarettes" § 16-201

16-220. SEALING VENDING MACHINES.

(A) SEAL TO PREVENT SALE.