

Article - Tax - General

2-1602.

After making the distribution required under § 2-1601 of this subtitle, the Comptroller shall distribute [6/16] 26/36 of the remaining tobacco tax revenue to the General Fund of the State.

12-105.

The tobacco tax rate is:

- (1) [8] 18 cents for each package of 10 or fewer cigarettes;
- (2) [16] 36 cents for each package of at least 11 and not more than 20 cigarettes;
- (3) [0.8 of a cent] 1.8 CENTS for each cigarette in a package of more than 20 cigarettes; and
- (4) [0.8 of a cent] 1.8 CENTS for each cigarette in a package of free sample cigarettes.

12-303.

(b) The Comptroller shall allow a licensed wholesaler a discount of [2.7%] 1.36% of the purchase price of tax stamps.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

Article - Tax - General

11-101.

(B-1)(1) "CLEANING OF A COMMERCIAL OR INDUSTRIAL BUILDING" MEANS THE FOLLOWING SERVICES PERFORMED TO A COMMERCIAL OR INDUSTRIAL BUILDING:

(I) FLOOR, CARPET, WALL, WINDOW, CEILING, AND EXTERIOR CLEANING; AND

(II) JANITORIAL SERVICES.

(d) (1) "Production activity" means:

(i) EXCEPT FOR PROCESSING FOOD OR A BEVERAGE BY A RETAIL FOOD VENDOR, assembling, manufacturing, processing, or refining tangible personal property for resale;

(ii) generating electricity; and

(iii) laundering, maintaining, or preparing textile products for rental.

(e) (3) "Retail sale" does not include: