

Article - Business Regulation

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§16–215.

(a) Unless authorized by a license, a person may not accept delivery of unstamped cigarettes.

(b) On receipt of a package of cigarettes, a retailer, subwholesaler, 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) (1) There is a presumption that any unstamped cigarettes in the possession of a retailer, subwholesaler, vending machine operator, or wholesaler are held in violation of this subtitle.

(2) A retailer, subwholesaler, vending machine operator, or wholesaler who holds unstamped cigarettes has the burden to prove that the cigarettes are not held in violation of this subtitle.

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