

Article - Business Regulation

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§16–218. IN EFFECT

(a) Each subwholesaler and each wholesaler:

(1) shall get an invoice for each purchase of cigarettes;

(2) shall keep a record of all cigarettes received, to which the subwholesaler and wholesaler shall post each day:

(i) the invoice number;

(ii) the date of receipt;

(iii) the quantity received;

(iv) the brand; and

(v) the name of the person from whom the cigarettes are received;

(3) for cigarette sales to retailers:

(i) shall keep a record of the name and address of each retailer to whom a sale is made; and

(ii) except for a transfer of cigarettes to retail stock by a written memorandum, shall prepare for each sale an invoice that shows the political subdivision where the retailer is located; and

(4) shall keep a complete and accurate record of each sale of cigarettes to an out-of-state person for resale to out-of-state consumers.

(b) (1) Except as provided in paragraph (2) of this subsection, each subwholesaler and each wholesaler shall make an inventory record each month of all cigarettes on the premises or under the control of the subwholesaler or wholesaler:

(i) at the beginning or end of the month; or

(ii) on another specific day of the month, if the subwholesaler or wholesaler finds it more practical to take inventory on that day and notifies the Comptroller that inventory will be taken on that day.

(2) Cigarettes in a vending machine or cigarettes transferred to retail stock by written memorandum need not be included in the inventory record.

(c) Each subwholesaler and each wholesaler shall:

(1) keep the records required by this section for 6 years or for a shorter time set by the Comptroller; and

(2) allow the Comptroller to examine the records.

§16–218. ** TAKES EFFECT JUNE 1, 2020 PER CHAPTER 12 OF 2019 **

(a) Each subwholesaler and each wholesaler:

(1) shall get an invoice for each purchase of cigarettes;

(2) shall keep a record of all cigarettes received, to which the subwholesaler and wholesaler shall post each day:

(i) the invoice number;

(ii) the date of receipt;

(iii) the quantity received;

(iv) the brand; and

(v) the name of the person from whom the cigarettes are received;

(3) for cigarette sales to retailers:

(i) shall keep a record of the name and address of each retailer to whom a sale is made; and

(ii) except for a transfer of cigarettes to retail stock by a written memorandum, shall prepare for each sale an invoice that shows the political subdivision where the retailer is located; and

(4) shall keep a complete and accurate record of each sale of cigarettes to an out-of-state person for resale to out-of-state consumers.

(b) (1) Except as provided in paragraph (2) of this subsection, each subwholesaler and each wholesaler shall make an inventory record each month of all cigarettes on the premises or under the control of the subwholesaler or wholesaler:

(i) at the beginning or end of the month; or

(ii) on another specific day of the month, if the subwholesaler or wholesaler finds it more practical to take inventory on that day and notifies the Executive Director that inventory will be taken on that day.

(2) Cigarettes in a vending machine or cigarettes transferred to retail stock by written memorandum need not be included in the inventory record.

(c) Each subwholesaler and each wholesaler shall:

(1) keep the records required by this section for 6 years or for a shorter time set by the Executive Director; and

(2) allow the Executive Director to examine the records.

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