

Article - Business Regulation

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§16–506.

(a) (1) Not later than 21 days after the end of each calendar quarter, and more frequently if so directed by the Comptroller, each licensed wholesaler shall submit information in the form and manner the Comptroller requires to facilitate compliance with this subtitle, including a list by brand family of the total number of cigarettes, or in the case of roll-your-own cigarettes, the equivalent stick count for which the licensed wholesaler affixed stamps during the previous calendar quarter or otherwise paid the tax due for the cigarettes.

(2) The licensed wholesaler shall maintain and make available to the Comptroller for a period of 5 years all invoices and documentation of sales of all nonparticipating manufacturer cigarettes and any other information relied on in reporting to the Comptroller.

(b) (1) The Comptroller may disclose to the Attorney General any information received under this subtitle and requested by the Attorney General for purposes of determining compliance with and enforcement of the provisions of this subtitle.

(2) The Comptroller and the Attorney General shall share with each other the information received under this subtitle and may share the information with other federal, State, or local agencies only for purposes of enforcement of this subtitle, the Escrow Act, or corresponding laws of other states.

(c) The Attorney General may require at any time from a nonparticipating manufacturer proof, from the financial institution in which the manufacturer has established a qualified escrow fund for the purpose of compliance with the Escrow Act, of the amount of money in the escrow fund, exclusive of interest, the amount and date of each deposit to the escrow fund, and the amount and date of each withdrawal from the escrow fund.

(d) In addition to any other information required to be submitted by law, the Comptroller or the Attorney General may require a licensed wholesaler or tobacco product manufacturer to submit any additional information, including samples of the packaging or labeling of each brand family, as is necessary to enable the Attorney General to determine whether a tobacco product manufacturer is in compliance with this subtitle.

(e) (1) To promote compliance with this subtitle, the Attorney General may adopt regulations requiring a tobacco product manufacturer subject to the requirements of § 16-503(a) of this subtitle to make the escrow deposits required in quarterly installments during the year in which the sales covered by the deposits are made.

(2) The Attorney General may require production of information sufficient to enable the Attorney General to determine the adequacy of the amount of the installment deposit.

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