

Article - Business Regulation

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§16.5–214. IN EFFECT

- (a) Each other tobacco products wholesaler:
 - (1) shall get an invoice for each purchase of other tobacco products;
 - (2) shall keep a record of all other tobacco products received, to which the other tobacco products wholesaler shall post each day:
 - (i) the invoice number;
 - (ii) the date of receipt;
 - (iii) the quantity received;
 - (iv) the brand;
 - (v) the manufacturer; and
 - (vi) the name of the person from whom the other tobacco products are received;
 - (3) for other tobacco products sales to other tobacco products retailers and tobacconists:
 - (i) shall keep a record of the name and address of each other tobacco products retailer and tobacconist to whom a sale is made; and
 - (ii) except for a transfer of other tobacco products to retail stock by a written memorandum, shall prepare for each sale an invoice that shows the political subdivision where the other tobacco products retailer and each tobacconist is located; and
 - (4) shall keep a complete and accurate record of each sale of other tobacco products 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 other tobacco products wholesaler shall make an inventory record each month of all other tobacco products on the premises or under the control of the other tobacco products wholesaler:

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

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

(2) Other tobacco products transferred to retail stock by written memorandum need not be included in the inventory record.

(c) Each other tobacco products 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.

(d) A licensed other tobacco products retailer who purchases premium cigars or pipe tobacco from an other tobacco products manufacturer or a licensed tobacconist shall, for a period of 2 years, keep and maintain available for inspection at the license location during business hours:

(1) all invoices and bills of lading; and

(2) all records covering all purchases and sales of other tobacco products.

§16.5-214. ** TAKES EFFECT JUNE 1, 2020 PER CHAPTER 12 OF 2019 **

(a) Each other tobacco products wholesaler:

(1) shall get an invoice for each purchase of other tobacco products;

(2) shall keep a record of all other tobacco products received, to which the other tobacco products wholesaler shall post each day:

(i) the invoice number;

(ii) the date of receipt;

(iii) the quantity received;

(iv) the brand;

- (v) the manufacturer; and
 - (vi) the name of the person from whom the other tobacco products are received;
- (3) for other tobacco products sales to other tobacco products retailers and tobacconists:
- (i) shall keep a record of the name and address of each other tobacco products retailer and tobacconist to whom a sale is made; and
 - (ii) except for a transfer of other tobacco products to retail stock by a written memorandum, shall prepare for each sale an invoice that shows the political subdivision where the other tobacco products retailer and each tobacconist is located; and
- (4) shall keep a complete and accurate record of each sale of other tobacco products 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 other tobacco products wholesaler shall make an inventory record each month of all other tobacco products on the premises or under the control of the other tobacco products wholesaler:
- (i) at the beginning or end of the month; or
 - (ii) on another specific day of the month, if the other tobacco products 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) Other tobacco products transferred to retail stock by written memorandum need not be included in the inventory record.
- (c) Each other tobacco products 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.
- (d) A licensed other tobacco products retailer who purchases premium cigars or pipe tobacco from an other tobacco products manufacturer or a licensed tobacconist shall, for a period of 2 years, keep and maintain available for inspection at the license location during business hours:

- (1) all invoices and bills of lading; and
- (2) all records covering all purchases and sales of other tobacco products.

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