

## Article - Business Regulation

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§16.5–215. IN EFFECT

(a) A person who transports other tobacco products by vehicle on a public road shall have in the vehicle a delivery ticket or an invoice that states:

- (1) the name and address of the seller or consignor;
- (2) the name and address of a buyer or consignee who is:

(i) a person in the State authorized by Title 12 of the Tax – General Article to hold other tobacco products on which the tobacco tax has not been paid; or

(ii) a person in another jurisdiction authorized to hold other tobacco products on which the tax imposed by that jurisdiction has not been paid; and

(3) the quantity and brands of the other tobacco products that are being transported.

(b) The Comptroller by regulation may require a common carrier that brings other tobacco products into the State to submit to the Comptroller a copy of any freight bill relating to the other tobacco products shipment.

§16.5–215. \*\* TAKES EFFECT JUNE 1, 2020 PER CHAPTER 12 OF 2019 \*\*

(a) A person who transports other tobacco products by vehicle on a public road shall have in the vehicle a delivery ticket or an invoice that states:

- (1) the name and address of the seller or consignor;
- (2) the name and address of a buyer or consignee who is:

(i) a person in the State authorized by Title 12 of the Tax – General Article to hold other tobacco products on which the tobacco tax has not been paid; or

(ii) a person in another jurisdiction authorized to hold other tobacco products on which the tax imposed by that jurisdiction has not been paid; and

(3) the quantity and brands of the other tobacco products that are being transported.

(b) The Executive Director by regulation may require a common carrier that brings other tobacco products into the State to submit to the Executive Director a copy of any freight bill relating to the other tobacco products shipment.

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