

Article - Business Regulation

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§16–219.

(a) A person who transports cigarettes by vehicle on a public road shall have in the vehicle a delivery ticket or 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 unstamped cigarettes on which the tobacco tax has not been paid; or

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

(3) the quantity and brands of the cigarettes that are being transported.

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

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