

Article - Tax - General

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§12-303.

(a) (1) A licensed wholesaler may buy tax stamps, in the manner and at the time that the Comptroller requires by regulation.

(2) Tax stamps may not be bought from a person other than the Comptroller unless the buyer:

(i) has written permission from the Comptroller to do so; or

(ii) is acting in accordance with the regulations of the Comptroller for stamping floor stock.

(b) The Comptroller shall allow a licensed wholesaler a discount of 0.82% of the purchase price of tax stamps.

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