
By: Delegates Marriott, Healey, and Rawlings

Introduced and read first time: January 31, 1997

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Tobacco Tax - Tobacco Tax Health Protection Fund**

3 FOR the purpose of imposing the tobacco tax on certain tobacco products other than
4 cigarettes; prohibiting a political subdivision of the State from imposing a tax on
5 other tobacco products; altering the tobacco tax rate for cigarettes; setting the rate
6 of the tobacco tax for other tobacco products; altering a certain discount provision
7 under the tobacco tax; defining certain terms and altering certain definitions under
8 the tobacco tax law; requiring the Comptroller to establish by regulation a system of
9 administering, collecting, and enforcing the tobacco tax on other tobacco products;
10 making other tobacco products subject to certain enforcement provisions applicable
11 to cigarettes; prohibiting certain acts relating to other tobacco products; imposing
12 certain requirements relating to certain transportation of other tobacco products;
13 requiring the Secretary of Agriculture to develop and implement a program to
14 encourage and assist tobacco growers in the State to convert tobacco farmland to
15 other productive uses; creating a Tobacco Tax Health Protection Fund to be
16 administered by the Secretary of Health and Mental Hygiene; providing for the
17 distribution of certain tobacco tax revenues to the Fund; providing for the use of the
18 Fund; prohibiting the unspent portions of the Fund to revert to the General Fund of
19 the State; providing for the effective dates and application of this Act; and generally
20 relating to the taxation of cigarettes and other tobacco products and the Tobacco
21 Tax Health Protection Fund.

22 BY adding to

23 Article - Agriculture
24 Section 7-501 to be under the new subtitle "Subtitle 5. Tobacco Crop Conversion"
25 Annotated Code of Maryland
26 (1985 Replacement Volume and 1996 Supplement)

27 BY adding to

28 Article - Health - General
29 Section 24-901 through 24-903, inclusive, to be under the new subtitle "Subtitle 9.
30 Tobacco Tax Health Protection Fund"
31 Annotated Code of Maryland
32 (1996 Replacement Volume and 1996 Supplement)

33 BY repealing and reenacting, with amendments,

2

1 Article - Tax - General
2 Section 2-1603, 12-101(f), 12-102 through 12-105, 12-202, 12-203, 12-303(b),
3 13-408, 13-834(c) and (e), 13-835(a), 13-836(a)(1) and (b)(2), 13-837,
4 13-839, 13-841(b), 13-842, 13-1014(a), and 13-1015
5 Annotated Code of Maryland
6 (1988 Volume and 1996 Supplement)

7 BY repealing and reenacting, without amendments,
8 Article - Tax - General
9 Section 12-101(a)
10 Annotated Code of Maryland
11 (1988 Volume and 1996 Supplement)

12 BY adding to
13 Article - Tax - General
14 Section 12-101(b-1) and (e-1), 12-302(c), and 12-306
15 Annotated Code of Maryland
16 (1988 Volume and 1996 Supplement)

17 BY repealing and reenacting, with amendments,
18 Article - Business Regulation
19 Section 16-219
20 Annotated Code of Maryland
21 (1992 Volume and 1996 Supplement)

22 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF
23 MARYLAND, That the Laws of Maryland read as follows:

24 **Article - Agriculture**

25 SUBTITLE 5. TOBACCO CROP CONVERSION.

26 7-501.

27 (A) THE SECRETARY SHALL DEVELOP AND IMPLEMENT A PROGRAM TO
28 ENCOURAGE AND ASSIST TOBACCO GROWERS IN THE STATE TO CONVERT TOBACCO
29 FARMLAND TO PRODUCTIVE USES OTHER THAN THE GROWING OF TOBACCO.

30 (B) MONEYS MAY BE EXPENDED FOR THE PROGRAM ONLY IF AN
31 APPROPRIATION IS INCLUDED IN THE ANNUAL BUDGET BILL.

32 **Article - Health - General**

33 SUBTITLE 9. TOBACCO TAX HEALTH PROTECTION FUND.

34 24-901.

35 IN THIS SUBTITLE, "FUND" MEANS THE TOBACCO TAX HEALTH PROTECTION
36 FUND ESTABLISHED UNDER § 24-902 OF THIS SUBTITLE.

3

1 24-902.

2 (A) THERE IS A TOBACCO TAX HEALTH PROTECTION FUND.

3 (B) THE FUND SHALL CONSIST OF THE TOBACCO TAX REVENUE
4 DISTRIBUTED TO THE FUND UNDER § 2-1603 OF THE TAX - GENERAL ARTICLE.

5 (C) THE SECRETARY SHALL ADMINISTER THE FUND AND SHALL DEDUCT
6 FROM THE FUND THE AMOUNT NECESSARY TO ADMINISTER THE FUND.

7 (D) THE FUND SHALL BE USED ONLY AS PROVIDED IN § 24-903 OF THIS
8 SUBTITLE.

9 (E) THE FUND SHALL BE MAINTAINED FOR THE PURPOSES STATED IN THIS
10 SUBTITLE AND UNSPENT PORTIONS OF THE FUND SHALL REMAIN IN THE FUND AND
11 MAY NOT REVERT TO THE GENERAL FUND OF THE STATE.

12 (F) MONEYS MAY BE EXPENDED FROM THE FUND ONLY IF AN
13 APPROPRIATION IS INCLUDED IN THE ANNUAL BUDGET BILL.

14 24-903.

15 (A) THE SECRETARY SHALL USE THE FUND:

16 (1) TO FUND ADDITIONAL PREVENTION AND TREATMENT SERVICES
17 ADMINISTERED UNDER THE ALCOHOL AND DRUG ABUSE ADMINISTRATION; AND

18 (2) AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, FOR
19 DISSEMINATING CANCER PREVENTION MESSAGES DESIGNED TO DISCOURAGE THE
20 USE OF CIGARETTES AND OTHER TOBACCO PRODUCTS.

21 (B) THE SECRETARY SHALL ACQUIRE BROADCAST TIME ON RADIO OR
22 TELEVISION THAT PROVIDES FOR BROADCASTING, WITH SPECIFIC EMPHASIS ON
23 YOUTH AUDIENCES, INFORMATION FOR PUBLIC AWARENESS ON THE HEALTH
24 EFFECTS OF CIGARETTES AND OTHER TOBACCO PRODUCTS.

25 **Article - Tax - General**

26 2-1603.

27 After making the distributions required under §§ 2-1601 and 2-1602 of this subtitle,
28 the Comptroller shall distribute:

29 (1) \$20,000,000 TO THE TOBACCO TAX HEALTH PROTECTION FUND
30 ESTABLISHED UNDER § 24-902 OF THE HEALTH - GENERAL ARTICLE;

31 (2) \$20,000,000 TO A SPECIAL FUND TO BE USED ONLY TO PROVIDE
32 ADDITIONAL FUNDING FOR CONSTRUCTION OF ELEMENTARY AND SECONDARY
33 SCHOOLS IN THE STATE;

34 (3) \$5,000,000 TO A SPECIAL FUND TO BE USED ONLY TO FUND THE
35 TOBACCO CROP CONVERSION FUND ESTABLISHED UNDER § 7-501 OF THE
36 AGRICULTURE ARTICLE; AND

37 (4) the remaining tobacco tax revenue to the General Fund of the State.

4

1 12-101.

2 (a) In this title the following words have the meanings indicated.

3 (B-1) "OTHER TOBACCO PRODUCT" MEANS:

4 (1) ANY CIGAR OR ROLL FOR SMOKING, OTHER THAN A CIGARETTE,
5 MADE IN WHOLE OR IN PART OF TOBACCO; OR

6 (2) ANY OTHER TOBACCO OR PRODUCT MADE PRIMARILY FROM
7 TOBACCO, OTHER THAN A CIGARETTE, THAT IS INTENDED FOR CONSUMPTION BY
8 SMOKING OR CHEWING OR AS SNUFF.

9 (E-1) "WHOLESALE PRICE" MEANS THE PRICE FOR WHICH A WHOLESALER
10 SELLS OTHER TOBACCO PRODUCTS TO A RETAILER, EXCLUSIVE OF ANY DISCOUNT,
11 TRADE ALLOWANCE, REBATE, OR OTHER REDUCTION.

12 (f) "Wholesaler" means, unless the context requires otherwise[,]:

13 (1) a person who acts as a wholesaler as defined in § 16-201 of the Business
14 Regulation Article; OR

15 (2) A PERSON WHO:

16 (I) HOLDS OTHER TOBACCO PRODUCTS FOR SALE TO ANOTHER
17 PERSON FOR RESALE; OR

18 (II) SELLS OTHER TOBACCO PRODUCTS TO ANOTHER PERSON FOR
19 RESALE.

20 12-102.

21 (a) Except as provided in § 12-104 of this title, a tax is imposed on cigarettes AND
22 OTHER TOBACCO PRODUCTS in the State.

23 (b) A county, municipal corporation, special taxing district, or other political
24 subdivision of the State may not impose a tax on cigarettes OR OTHER TOBACCO
25 PRODUCTS.

26 12-103.

27 (a) A rebuttable presumption exists that any cigarette OR OTHER TOBACCO
28 PRODUCT in the State is subject to the tobacco tax.

29 (b) Cigarettes OR OTHER TOBACCO PRODUCTS are contraband [cigarettes]
30 TOBACCO PRODUCTS if they:

31 (1) are possessed or sold in the State in a manner that is not authorized
32 under this title or under Title 16 of the Business Regulation Article; or

33 (2) are transported by vehicle in the State by a person who does not have, in
34 the vehicle, the records required by § 16-219 of the Business Regulation Article for the
35 transportation of cigarettes OR OTHER TOBACCO PRODUCTS.

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1 (c) A person who possesses cigarettes OR OTHER TOBACCO PRODUCTS has the
2 burden of proving that the cigarettes OR OTHER TOBACCO PRODUCTS are not subject to
3 the tobacco tax.

4 12-104.

5 (a) "Consumer" means a person who possesses cigarettes OR OTHER TOBACCO
6 PRODUCTS for a purpose other than selling or transporting the cigarettes OR OTHER
7 TOBACCO PRODUCTS.

8 (b) The tobacco tax does not apply to:

9 (1) cigarettes that[:

10 (1)] a licensed wholesaler under Title 16 of the Business Regulation Article
11 is holding for sale outside the State or to a United States armed forces exchange or
12 commissary;

13 (2) OTHER TOBACCO PRODUCTS THAT A WHOLESALER IS HOLDING
14 FOR SALE OUTSIDE THE STATE OR TO A UNITED STATES ARMED FORCES EXCHANGE
15 OR COMMISSARY; OR

16 (3) CIGARETTES OR OTHER TOBACCO PRODUCTS THAT:

17 [(2)] (I) a consumer brings into the State:

18 [(i)] 1. if the quantity brought from another state does not exceed:

19 [1.] A. for a nonresident consumer traveling through this
20 State, OTHER TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$25 OR 1 carton OF
21 CIGARETTES; or

22 [2.] B. for any other consumer, OTHER TOBACCO PRODUCTS
23 HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES; or

24 [(ii)] 2. if the quantity brought from a United States armed forces
25 installation or reservation does not exceed:

26 [1.] A. for a consumer who is a member of an armed forces
27 unit or who is entitled by law to make a purchase at an armed forces exchange, OTHER
28 TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$50 OR 2 cartons OF CIGARETTES;
29 or

30 [2.] B. for any other consumer, OTHER TOBACCO PRODUCTS
31 HAVING A RETAIL VALUE OF \$5 OR 2 packages OF CIGARETTES that were bought at an
32 armed forces exchange or commissary;

33 [(3)] (II) a person is transporting by vehicle in the State if the person has, in
34 the vehicle, the records required by § 16-219 of the Business Regulation Article for the
35 transportation of cigarettes OR OTHER TOBACCO PRODUCTS; or

36 [(4)] (III) are held in storage in a licensed storage warehouse.

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1 12-105.

2 (A) The tobacco tax rate FOR CIGARETTES is:

3 (1) [18] 25.5 cents for each package of 10 or fewer cigarettes;

4 (2) [36] 51 cents for each package of at least 11 and not more than 20
5 cigarettes;

6 (3) [1.8] 2.55 cents for each cigarette in a package of more than 20
7 cigarettes; and

8 (4) [1.8] 2.55 cents for each cigarette in a package of free sample cigarettes.

9 (B) THE TOBACCO TAX RATE FOR OTHER TOBACCO PRODUCTS IS 20% OF THE
10 WHOLESALE PRICE OF THE OTHER TOBACCO PRODUCTS.

11 12-202.

12 (a) A wholesaler shall complete and file with the Comptroller a tobacco tax
13 return:

14 (1) FOR CIGARETTES:

15 (I) on or before the 21st day of the month that follows the month in
16 which the wholesaler has the first possession, in the State, of unstamped cigarettes for
17 which tax stamps are required; and

18 [(2)] (II) if the Comptroller so specifies, by regulation, on other dates for
19 each month in which the wholesaler does not have the first possession of any unstamped
20 cigarettes in the State; AND

21 (2) FOR OTHER TOBACCO PRODUCTS, ON THE DATES AND FOR THE
22 PERIODS THAT THE COMPTROLLER SPECIFIES BY REGULATION.

23 (b) Each return shall state the quantity of cigarettes OR THE WHOLESALE PRICE
24 OF OTHER TOBACCO PRODUCTS sold during the period that the return covers.

25 12-203.

26 (a) Each wholesaler shall:

27 (1) keep an invoice for each purchase of tax stamps;

28 (2) maintain a daily record of the tax stamps affixed to cigarette packages;
29 and

30 (3) maintain a complete and accurate record of each sale of cigarettes OR
31 OTHER TOBACCO PRODUCTS for resale outside of the State.

32 (b) A wholesaler shall:

33 (1) keep the records required under subsection (a) of this section for a
34 period of 6 years or for a shorter period that the Comptroller authorizes; and

35 (2) allow the Comptroller to examine the records.

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1 12-302.

2 (C) (1) THE TOBACCO TAX ON OTHER TOBACCO PRODUCTS SHALL BE PAID
3 BY THE WHOLESALER WHO SELLS THE OTHER TOBACCO PRODUCTS TO A RETAILER
4 OR CONSUMER IN THE STATE.

5 (2) IF A RETAILER OR CONSUMER POSSESSES OTHER TOBACCO
6 PRODUCTS IN THE STATE ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID, THE
7 RETAILER OR CONSUMER SHALL PAY THE TOBACCO TAX ON THOSE OTHER
8 TOBACCO PRODUCTS.

9 12-303.

10 (b) The Comptroller shall allow a licensed wholesaler a discount of [1.36%]
11 0.96% of the purchase price of tax stamps.

12 12-306.

13 (A) THE COMPTROLLER SHALL ESTABLISH, BY REGULATION, A SYSTEM OF
14 ADMINISTERING, COLLECTING, AND ENFORCING THE TOBACCO TAX ON OTHER
15 TOBACCO PRODUCTS.

16 (B) REGULATIONS ADOPTED UNDER THIS SECTION MAY INCLUDE:

17 (1) SELF-ASSESSMENT, FILING OF RETURNS, AND MAINTENANCE AND
18 RETENTION OF RECORDS BY WHOLESALERS OR RETAILERS;

19 (2) PAYMENT OF THE TAX BY:

20 (I) A WHOLESALER WHO SELLS OTHER TOBACCO PRODUCTS TO A
21 RETAILER OR CONSUMER IN THE STATE; OR

22 (II) A RETAILER OR CONSUMER WHO POSSESSES OTHER TOBACCO
23 PRODUCTS IN THE STATE ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID; AND

24 (3) ANY OTHER PROVISION THAT THE COMPTROLLER CONSIDERS
25 NECESSARY TO EFFICIENTLY AND ECONOMICALLY ADMINISTER, COLLECT, AND
26 ENFORCE THE TAX.

27 13-408.

28 (a) If the Comptroller determines that a person has failed to keep the records of
29 out-of-state cigarette OR OTHER TOBACCO PRODUCT sales required under § 12-203 of
30 this article, the Comptroller shall:

31 (1) compute the tobacco tax as if the cigarettes OR OTHER TOBACCO
32 PRODUCTS were sold in the State; and

33 (2) assess the tax due.

34 (b) If the Comptroller determines that a person has possessed or transported
35 cigarettes OR OTHER TOBACCO PRODUCTS on which the tobacco tax has not been paid
36 as required under Title 12 of this article, the Comptroller shall assess the tobacco tax due.

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1 13-834.

2 (c) "Contraband [cigarettes] TOBACCO PRODUCTS" means cigarettes OR
3 OTHER TOBACCO PRODUCTS, as defined in § 12-101 of this article:

4 (1) on which tobacco tax is not paid; and

5 (2) that are delivered, possessed, sold, or transported in the State in a
6 manner not authorized under Title 12 of this article or Title 16 of the Business
7 Regulation Article.

8 (e) "Conveyance" means:

9 (1) an aircraft, vehicle, or vessel used to transport alcoholic beverages [or],
10 cigarettes OR OTHER TOBACCO PRODUCTS; and

11 (2) a tank car, vehicle, or vessel that is used to transport motor fuel and
12 that, exclusive of any tank used for its own propulsion, has a capacity exceeding 50
13 gallons.

14 13-835.

15 (a) The Comptroller or a peace officer of the State may:

16 (1) seize contraband alcoholic beverages or contraband [cigarettes]
17 TOBACCO PRODUCTS in the State without a warrant;

18 (2) stop and search a conveyance in the State if the Comptroller or officer
19 knows or has reason to suspect that the conveyance is being used to transport IN THE
20 STATE CONTRABAND TOBACCO PRODUCTS HAVING A RETAIL VALUE OF \$100 OR
21 MORE OR contraband alcoholic beverages [or 5 or more cartons of contraband cigarettes
22 in the State]; and

23 (3) seize a conveyance being used in the State to transport contraband
24 alcoholic beverages or contraband [cigarettes] TOBACCO PRODUCTS.

25 13-836.

26 (a) (1) If contraband alcoholic beverages or contraband [cigarettes] TOBACCO
27 PRODUCTS are seized:

28 (i) the Comptroller or police officer shall give a notice of seizure to
29 the person from whom the property is seized at the time of the seizure; and

30 (ii) the Comptroller shall:

31 1. where possible, give a notice of seizure to the registered
32 owner of a seized conveyance; and

33 2. publish a notice of seizure of the conveyance in a newspaper
34 of general circulation in the county where the seizure occurred.

35 (b) (2) A police officer who seizes any contraband [cigarettes] TOBACCO
36 PRODUCTS or conveyance used to transport contraband [cigarettes] TOBACCO

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1 PRODUCTS shall deliver the seized cigarettes OR OTHER TOBACCO PRODUCTS and
2 conveyance to the Comptroller.

3 13-837.

4 The owner or another person with an interest in seized property may file a claim for
5 the return of the property with the Comptroller within 30 days after:

6 (1) the seizure of alcoholic beverages, cigarettes, OTHER TOBACCO
7 PRODUCTS, motor fuel or conveyances used to transport motor fuel; or

8 (2) A notice of seizure of a conveyance used to transport alcoholic
9 beverages[or], cigarettes, OR OTHER TOBACCO PRODUCTS is published.

10 13-839.

11 (a) If a person files a claim for return of seized alcoholic beverages, cigarettes,
12 OTHER TOBACCO PRODUCTS, or a conveyance used for their transportation under §
13 13-837 of this subtitle, the Comptroller or the Comptroller's designee shall:

14 (1) promptly act on the request and hold an informal hearing;

15 (2) direct the return of alcoholic beverages [or], cigarettes, OR OTHER
16 TOBACCO PRODUCTS unless the Comptroller or Comptroller's designee has satisfactory
17 proof that the person was not in compliance with any provisions of Title 5 or Title 12 of
18 this article at the time of seizure; and

19 (3) direct the return of the conveyance if the Comptroller or Comptroller's
20 designee has satisfactory proof that the owner of the conveyance was not willfully evading
21 any provisions of Title 5 or Title 12 of this article at the time of seizure.

22 (b) The Comptroller or Comptroller's designee shall grant or deny the application
23 for return of seized alcoholic beverages, cigarettes, OTHER TOBACCO PRODUCTS, or a
24 conveyance in accordance with subsection (a) of this section by mailing the person a
25 notice of final determination.

26 13-841.

27 (b) (1) The Comptroller shall sell contraband [cigarettes] TOBACCO
28 PRODUCTS seized under this title and forfeited to a State institution, a nonprofit
29 charitable institution, a licensed cigarette wholesaler, or a licensed cigarette
30 manufacturer in the manner the Comptroller determines.

31 (2) The Comptroller shall sell at public auction a conveyance that is seized
32 under this title in connection with contraband [cigarettes] TOBACCO PRODUCTS and
33 forfeited.

34 13-842.

35 A person who possessed contraband alcoholic beverages, contraband [cigarettes]
36 TOBACCO PRODUCTS, or contraband motor fuel that are seized and sold under this
37 section is not relieved from any penalty under this title.

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1 13-1014.

2 (a) A person who willfully possesses, sells, or attempts to sell unstamped or
3 improperly stamped cigarettes OR OTHER TOBACCO PRODUCTS ON WHICH THE
4 TOBACCO TAX HAS NOT BEEN PAID in the State in violation of Title 12 of this article is
5 guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or
6 imprisonment not exceeding 1 year or both.

7 13-1015.

8 A person who willfully transports in the State unstamped cigarettes OR OTHER
9 TOBACCO PRODUCTS ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID in violation
10 of § 16-219 of the Business Regulation Article is guilty of a felony and, on conviction, is
11 subject to a fine not exceeding \$25 for each carton of cigarettes transported or
12 imprisonment not exceeding 1 year or both.

13 **Article - Business Regulation**

14 16-219.

15 (A) IN THIS SECTION, "OTHER TOBACCO PRODUCTS" HAS THE MEANING
16 STATED IN § 12-101 OF THE TAX - GENERAL ARTICLE.

17 (B) A person who transports cigarettes OR OTHER TOBACCO PRODUCTS by
18 vehicle on a public road shall have in the vehicle a delivery ticket or invoice that states:

19 (1) the name and address of the seller or consignor;

20 (2) the name and address of a buyer or consignee who is:

21 (i) a person in the State authorized by Title 12 of the Tax - General
22 Article to hold unstamped cigarettes OR OTHER TOBACCO PRODUCTS ON WHICH THE
23 TOBACCO TAX HAS NOT BEEN PAID; or

24 (ii) a person in another jurisdiction authorized to hold cigarettes OR
25 OTHER TOBACCO PRODUCTS on which the tax imposed by that jurisdiction has not been
26 paid; and

27 (3) the quantity and brands of the cigarettes OR OTHER TOBACCO
28 PRODUCTS that are being transported.

29 SECTION 2. AND BE IT FURTHER ENACTED, That all cigarettes used,
30 possessed, or held in the State of Maryland by any person for sale or use in the State of
31 Maryland shall be subject to the full tobacco tax on cigarettes imposed by this Act. This
32 requirement includes: (1) cigarettes in vending machines or other mechanical dispensers;
33 and (2) cigarettes (generally referred to as "floor stock") in packages which already bear
34 stamps issued by the Comptroller under the State Tobacco Tax Act but for an amount less
35 than the full tax imposed of 25.5 cents for each 10 cigarettes or fractional part thereof; all
36 cigarettes held for sale by any person in the State of Maryland on and after July 1, 1997
37 which bear a tax stamp issued by the Comptroller of a value less than 51 cents for each
38 pack of 20 cigarettes must be stamped with the additional stamps necessary to make the
39 aggregate value equal to 51 cents. In lieu of the additional stamps necessary to make the
40 aggregate tax value equal to 51 cents, the Comptroller may provide an alternate method

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1 of collecting the additional tax. The revenue attributable to this requirement shall be
2 remitted to the State Comptroller's Office by September 30, 1997. Except as provided
3 above, on and after July 1, 1997, no Maryland stamp shall be used except the stamp issued
4 by the Comptroller to evidence the tobacco tax on cigarettes of 51 cents imposed by this
5 Act.

6 SECTION 3. AND BE IT FURTHER ENACTED, That the tobacco tax on tobacco
7 products other than cigarettes imposed by § 12-102 of the Tax - General Article as
8 enacted under Section 1 of this Act shall be applicable to all other tobacco products that
9 are sold by a wholesaler to a retailer in the State on or after October 1, 1997.

10 SECTION 4. AND BE IT FURTHER ENACTED, That, subject to Section 3 of
11 this Act, this Act shall take effect July 1, 1997.