
By: **Chairman, Ways and Means Committee (Departmental - Comptroller)**
Introduced and read first time: January 19, 2000
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Penalty for Possession of Unstamped or Improperly Stamped Cigarettes and**
3 **Other Tobacco Products**

4 FOR the purpose of altering the penalties for certain offenses pertaining to
5 unstamped or improperly stamped cigarettes and other tobacco products.

6 BY repealing and reenacting, with amendments,
7 Article - Tax - General
8 Section 13-1014
9 Annotated Code of Maryland
10 (1997 Replacement Volume and 1999 Supplement)
11 (As enacted by Chapter 121 of the Acts of the General Assembly of 1999)

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

14 **Article - Tax - General**

15 13-1014.

16 (a) (1) A person who willfully possesses, sells, or attempts to sell unstamped
17 or improperly stamped cigarettes [or other tobacco products on which the tobacco tax
18 has not been paid] in the State in violation of Title 12 of this article is guilty of a
19 misdemeanor.

20 (2) IF THE NUMBER OF UNSTAMPED OR IMPROPERLY STAMPED
21 CIGARETTES THAT A PERSON POSSESSES, SELLS, OR ATTEMPTS TO SELL IS 30
22 CARTONS OR LESS, THE PERSON ON CONVICTION IS SUBJECT TO A FINE NOT
23 EXCEEDING \$500 OR IMPRISONMENT NOT EXCEEDING 3 MONTHS OR BOTH.

24 (3) IF THE NUMBER OF UNSTAMPED OR IMPROPERLY STAMPED
25 CIGARETTES THAT A PERSON POSSESSES, SELLS, OR ATTEMPTS TO SELL IS MORE
26 THAN 30 CARTONS, THE PERSON [and,] on conviction is subject to a fine not
27 exceeding \$1,000 or imprisonment not exceeding 1 year or both.

1 (B) A PERSON WHO WILLFULLY POSSESSES, SELLS, OR ATTEMPTS TO SELL
2 OTHER TOBACCO PRODUCTS ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID IN
3 THE STATE IN VIOLATION OF TITLE 12 OF THIS ARTICLE IS GUILTY OF A
4 MISDEMEANOR AND ON CONVICTION IS SUBJECT TO A FINE NOT EXCEEDING \$500 OR
5 IMPRISONMENT NOT EXCEEDING 3 MONTHS OR BOTH.

6 [(b)] (C) Each day that a violation under this section continues constitutes a
7 separate offense.

8 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
9 July 1, 2000.