

## Chapter 896

**(Senate Bill 72)**

AN ACT concerning

**Tobacco Tax Stamp Refunds – Loss Due to Theft**

FOR the purpose of authorizing a ~~taxpayer~~ claimant who buys tobacco tax stamps to receive a refund for tobacco tax stamps affixed to stolen property; requiring the ~~taxpayer~~ claimant to provide the Comptroller with certain documentation when making a claim for a refund; providing for a certain fine for making a false claim; and generally relating to refunds for tobacco tax stamps.

BY repealing and reenacting, with amendments,  
 Article – Tax – General  
 Section 13–901(h)  
 Annotated Code of Maryland  
 (2022 Replacement Volume and 2023 Supplement)

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

**Article – Tax – General**

13–901.

(h) **(1)** A claim for refund of tobacco tax may be filed by a claimant who buys tobacco tax stamps that:

[(1)] **(I)** are affixed erroneously to anything other than a package of cigarettes;

[(2)] **(II)** are affixed to a package of unsalable cigarettes;

[(3)] **(III)** are canceled by the Comptroller;

[(4)] **(IV)** if the claim is \$250 or more, are lost or destroyed in the State due to fire, flood, or other disaster, vandalism, or malicious mischief[, except loss due to theft];  
 [or]

[(5)] **(V)** mutilated or damaged, whether or not affixed to a package of cigarettes; **OR**

**(VI) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, ARE LOST DUE TO THEFT.**

**(2) (I) A ~~TAXPAYER~~ CLAIMANT MAY RECEIVE A REFUND FOR TOBACCO TAX STAMPS LOST DUE TO THEFT BY PROVIDING TO THE COMPTROLLER:**

**1. A COPY OF THE POLICE REPORT WITH A DETAILED INVENTORY OF THE STOLEN PROPERTY, INCLUDING WHEN THE PROPERTY WAS ORDERED, LOADED ONTO THE TRUCK, AND STAMPED; AND**

**2. A NOTARIZED AFFIDAVIT SIGNED BY THE ~~TAXPAYER~~ CLAIMANT UNDER PENALTY OF PERJURY ATTESTING TO THE TRUTH OF THE INFORMATION PROVIDED IN THE CLAIM FOR A REFUND.**

**(II) IF THE STOLEN PROPERTY IS RECOVERED, THE ~~TAXPAYER~~ CLAIMANT SHALL NOTIFY THE COMPTROLLER AND RETURN ANY REFUND RECEIVED UNDER THIS PARAGRAPH.**

**(III) IN ADDITION TO OTHER PENALTIES AUTHORIZED BY LAW, A ~~TAXPAYER~~ CLAIMANT IS SUBJECT TO A FINE OF DOUBLE THE AMOUNT OF ANY TAX REFUND RECEIVED UNDER THIS PARAGRAPH FOR MAKING A FALSE CLAIM.**

**(IV) THE COMPTROLLER MAY ADOPT REGULATIONS TO CARRY OUT THIS PARAGRAPH.**

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2024.

**Approved by the Governor, May 16, 2024.**