

118.

[b] (a) "Basic cost of cigarettes" means the invoice cost of cigarettes to the retailer or wholesaler as the case may be or the replacement cost of cigarettes to the retailer or wholesaler (i.e., the cost for which cigarettes could have been bought by the wholesaler or retailer at any time within 30 days prior to the date of sale by the wholesaler or retailer if bought in the same quantity as the last purchase made by him), whichever is lower, plus in-freight charges to the wholesaler not otherwise included in invoice or replacement cost, less all trade discounts and discounts for cash. [, plus cartage to the retailer if done or paid for by the wholesaler or the retailer as the case may be. In the absence of satisfactory proof of a lesser amount, cartage shall be presumed to be three-fourths of one per cent, of the sum of invoice cost or replacement costs, whichever is lower, as aforesaid, plus in-freight charges as aforesaid, if any, minus all trade discounts for cash.]

[a] (b) "Cost of the wholesaler" means the basic cost of cigarettes to the wholesaler plus a mark up to cover the cost of doing business by the wholesaler *including cartage to the retailer* plus the full face value of any cigarette taxes payable by the wholesaler on the cigarettes sold. In the absence of satisfactory proof of a lesser cost of doing business by any wholesaler, his cost of doing business shall be presumed to be [four] *five* per cent [.] of the basic cost of cigarettes to him. Any fractional part of a cent, amounting to one-tenth, of a cent or more, in the cost [to] of the wholesaler per carton of ten packages [(or per unbroken case of a single brand sold in case lots by the wholesaler to any single retailer)] shall be rounded off to the next higher cent.

(c) Cost [to] of the retailer, means the basic cost of cigarettes to the retailer, *which shall include "cost of the wholesaler" as defined in Section 118(a) above*, plus a mark up to cover the cost of doing business by the retailer. In the absence of satisfactory proof of a lesser cost of doing business by any retailer, the cost of doing business by the retailer shall be presumed to be 8 per cent of the basic cost of cigarettes to the retailer. Any fractional part of a cent per carton of ten packages amounting to one-tenth of a cent or more in the cost to the retailer as aforesaid shall be rounded off to the next higher cent.

119.

(a) In any sale of cigarettes at wholesale on a cash *and carry* basis (i.e., where cigarettes are not delivered unless the full price thereof is received by the seller at or before delivery *and where the purchaser performs or pays for the cartage of the cigarettes to the purchaser's place of business*), the presumptive wholesale markup of [four] *five* per cent [.] provided in subsection [a] (b) of Section 118 of this Article may be reduced *by two cents for each carton containing 200 cigarettes.* [to not less than 3 $\frac{3}{4}$ %.]

(c) Any vending machine operator, as herein defined, and any retailer who purchases cigarettes at prices ordinarily invoiced to a wholesaler and receives the wholesaler's discounts thereon, shall first add to his basic cost of cigarettes the [four] *five* per cent [.] markup to cover the cost of doing business as a wholesaler, plus the