

TAX-ON-CONTROLLED-DANGEROUS-SUBSTANCES,-AS-DEFINED-IN-ARTICLE-27,
§-277-OF-THE-CODE-

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A COUNTY MAY IMPOSE A SALES OR USE TAX ON CONTROLLED DANGEROUS SUBSTANCES AS DEFINED IN ARTICLE 27, § 277 OF THE CODE.

(B) A SALES OR USE TAX IMPOSED UNDER SUBSECTION (A) OF THIS SECTION MAY NOT BE IMPOSED ON SALES BY ANY PERSON WHO COMPLIES WITH ARTICLE 27, § 281 OF THE CODE.

Article 27 - Crimes and Punishments

281.

(a) Every person who manufactures, distributes, or dispenses any controlled dangerous substance within the State or who proposes to engage in the manufacture, distribution, or dispensing of any controlled dangerous substance within the State, shall obtain every two years a registration issued by the Department in accordance with the rules and regulations promulgated by the Department. Persons registered by the Department under this subheading to manufacture, distribute or dispense controlled dangerous substances are authorized to possess, manufacture, distribute, or dispense such substances (including any such activity in the conduct of research) to the extent authorized by their registration and in conformity with the other provisions of this subheading.

(e) The Department is authorized to inspect the establishment of a registrant or applicant for registration in accordance with the rules and regulations promulgated by the Department.

(f) The Department shall register an applicant to manufacture or distribute controlled dangerous substances included in Schedules I through V unless the Department determines that the issuance of such registration is inconsistent with the public interest. In determining the public interest, the following factors shall be considered:

(1) Maintenance of effective controls against diversion of particular controlled dangerous substances and any Schedule I or II substance compounded therefrom into other than legitimate medical, scientific, or industrial channels;

(2) Compliance with applicable State, federal, and local laws;

(3) Prior conviction record of applicant under federal, State, and local laws relating to the manufacture, distribution, or dispensing of such substances;