

Also in subsection (a)(3)(ii) of this section, the word "taxing" that formerly modified "political subdivision" is deleted as surplusage.

In subsection (a)(4) of this section, the phrase "in the State of Maryland", which formerly modified the word "distributor", is deleted as surplusage.

In subsection (b)(1) of this section, the reference to a "lesser period as authorized by the Comptroller" is added for clarity and to reflect the practices of the Comptroller.

In subsection (b)(2) of this section, the former reference to "duly authorized agents" of the Comptroller is deleted as included in the defined term "Comptroller".

The fifth sentence and items (5) and (6) of the fourth sentence of former Art. 81, § 449, which related to records required for tax purposes, are deleted as unnecessary in light of TG § 12-203.

Defined terms: "Cigarette" § 607  
 "Comptroller" § 607 "Subwholesaler" § 610  
 "Wholesaler" § 610

#### 627. RECORDS BY TRANSPORTER.

A PERSON WHO TRANSPORTS CIGARETTES ON THE HIGHWAYS OF THE STATE BY VEHICLE SHALL ACTUALLY POSSESS A DELIVERY TICKET OR INVOICE THAT STATES:

- (1) THE NAME AND ADDRESS OF THE SELLER OR CONSIGNOR;
- (2) THE NAME AND ADDRESS OF A PURCHASER OR CONSIGNEE

WHO IS:

(I) A PERSON IN THE STATE AUTHORIZED TO POSSESS UNSTAMPED CIGARETTES UNDER TITLE 12 OF THE TAX - GENERAL ARTICLE; OR

(II) A PERSON IN ANOTHER STATE OR JURISDICTION AUTHORIZED TO RECEIVE OR POSSESS CIGARETTES ON WHICH THE TAX IMPOSED BY THAT STATE OR JURISDICTION HAS NOT BEEN PAID; AND

(3) THE QUANTITY AND BRANDS OF THE CIGARETTES THAT ARE BEING TRANSPORTED.

REVISOR'S NOTE: This section is new language derived without substantive change from the first and second sentences of former Art. 81, § 455.