

# Bulletin

Comptroller of Maryland • Field Enforcement Division • Motor-fuel, Alcohol and Tobacco Tax Regulatory Bureau  
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**TT-64**

**August 19, 2009**

**To:** CIGARETTE MANUFACTURERS  
**Subject:** CIGARETTE MANUFACTURER – NEW DEFINITION

The Maryland General Assembly passed Senate Bill 1059 during the 2009 legislative session, which became Chapter 347 of the Laws of Maryland. This new law changes the definition of a cigarette manufacturer under Business Regulation Article, §16-201(i) for cigarette manufacturer licenses, and under Business Regulation Article, §16-601(d) for manufacturers of fire-safety compliant cigarettes.

The changes to the cigarette manufacturer definition are as follows:

1. The condition that a manufacturer operate a plant within the United States was repealed.
2. The definition now includes a Participating Manufacturer as defined in the Master Settlement Agreement.
3. A “cigarette manufacturer” now includes, among other criteria, a person who sells unstamped cigarettes that may lawfully be sold in Maryland to a licensed cigarette wholesaler located outside of Maryland.

Cigarette Manufacturer License Requirement. License fee is \$25.00. New applicants are charged an initial application fee of \$200.00. Annual Renewal fee is \$30.00 plus License Fee of \$25.00. Minimum bond requirement: \$10,000.

1. All persons who operate a cigarette manufacturing plant or are Participating Manufacturers in the Master Settlement Agreement are required to have a Maryland cigarette manufacturer license in order to sell their cigarettes in Maryland.
2. Cigarette manufacturers who currently have a cigarette wholesaler license must convert their wholesaler license to a manufacturer license and may no longer stamp cigarettes.
3. Cigarette manufacturers who currently have a cigarette manufacturer license are not affected.

Cigarette Manufacturer – Fire-Safety Compliant (FSC) certifications. Cigarette manufacturers who meet the new definition are required to file the Manufacturer FSC Certification form (COM/ATT-607).

**THIS LAW BECOMES EFFECTIVE OCTOBER 1, 2009**

For application and certification forms:

[http://compnet.comp.state.md.us/MATT\\_Regulatory\\_Division/Alcohol\\_and\\_Tobacco\\_Tax/Tobacco\\_Tax\\_Information/Administrative\\_News\\_and\\_Forms/Tobacco\\_Tax\\_Forms.shtml](http://compnet.comp.state.md.us/MATT_Regulatory_Division/Alcohol_and_Tobacco_Tax/Tobacco_Tax_Information/Administrative_News_and_Forms/Tobacco_Tax_Forms.shtml)

Questions related to this bulletin can be directed to Ms. Linda Bates at 410-260-7312.

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