

# Bulletin

Comptroller of Maryland • Field Enforcement Division • Motor-fuel, Alcohol and Tobacco Tax Regulatory Bureau  
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**TT-67**

**April 21, 2010**

**To:** LICENSED CIGARETTE WHOLESALERS  
**Subject:** CIGARETTE SALES BELOW COST — ALTERNATE MINIMUM PRICE

Pursuant to the Code of Maryland Regulations 03.02.03.07, several cigarette wholesalers have applied to sell cigarettes to retailers at less than the 5% markup as required under the Maryland Cigarette Sales Below Cost Act. Those wholesalers who have been approved have been notified individually.

The lowest approved minimum markup percentage is .52%. This percentage is effective statewide as the minimum legal markup from May 1, 2010 until a lower percentage is approved, or April 30, 2011, whichever is earlier. All lower cost percentages approved for the 2011 license year will expire April 30, 2011.

The online Wholesaler Minimum Price Calculator can be accessed from our website:

[http://compnet.comp.state.md.us/Motor Fuel Alcohol and Tobacco Tax/Alcohol and Tobacco Tax/Online\\_Services/Calculators/MinPrice.asp](http://compnet.comp.state.md.us/Motor_Fuel_Alcohol_and_Tobacco_Tax/Alcohol_and_Tobacco_Tax/Online_Services/Calculators/MinPrice.asp)

This link will be updated with the new minimum markup percentage on May 1, 2010. The Wholesaler Alternate Price Calculator is also available at the same website for higher-than-minimum markup calculations.

Questions related to this bulletin or the Maryland Cigarette Sales Below Cost Act can be directed to Ms. Patricia Anthony at 410-260-7532.

Jeffrey A. Kelly  
Director