

THOUGH NO TAX IS DUE TO THE
BUREAU OF TREASURY MANAGEMENT,
MUNICIPAL OFFICE BLDG., BALTIMORE,
MARYLAND 21202.

BUREAU OF TREASURY MANAGEMENT
COLLECTION DIVISION
ROOM 1, MUNICIPAL BUILDING
BALTIMORE, MARYLAND 21202-3683

25TH OF THE NEXT SUCCEEDING
MONTH FOR WHICH THE TAX IS DUE.
THIS RETURN SHOULD BE PREPARED
ON A TYPEWRITER OR FILLED OUT
PLAINLY WITH PEN AND INK.

MAKE CHECK OR MONEY
ORDER PAYABLE TO
DIRECTOR OF FINANCE

***TOBACCO TAX

CITY TAX ID: B-

RETURN
FOR MONTH OF

FEBRUARY

1999

YEAR

IF BUSINESS HAS BEEN SOLD, TRANSFERRED, OR DISCONTINUED STATE WHETHER
PERMANENTLY () DATE: _____
TEMPORARILY () DATE FROM: _____ TO: _____

OLD/TRANSFERRED () REASON: _____
DATE: _____

PURCHASER'S NAME: _____

ADDRESS: _____

CITY, STATE, ZIP: _____

BASIS	TOTAL GROSS	LESS EXEMPT	TAXABLE GROSS	TAX RATE	TOTAL TAX COLLECTED & DUE
CIGARS < 3 LBS				\$.03	
CIGARS > 3 LBS				\$.06	
PIPE/SMOKELESS				\$.36	

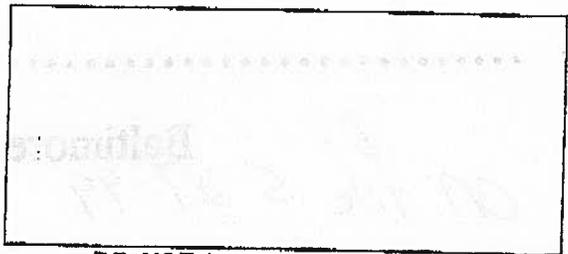
TOTAL TAX DUE \$ _____

DECLARE UNDER PENALTY OF PERJURY THAT THIS RETURN (INCLUDING ANY ACCOMPANYING STATEMENTS) HAS BEEN PREPARED
FROM COMPANY RECORDS AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE, CORRECT AND COMPLETE RETURN.

SIGNED _____ TITLE _____ DATE _____

FOR COMPUTATION OF INTEREST & PENALTY

TAX _____
INTEREST _____
(1% PER MONTH OR FRACTION THEREOF)
PENALTY _____
(10% OF THE TAX)
TOTAL _____
(TAX, INTEREST AND PENALTY)



DO NOT WRITE IN THIS SPACE

DEPARTMENT OF FINANCE
BUREAU OF TREASURY MANAGEMENT
COLLECTION DIVISION
Martindale Building, Baltimore, Maryland 21202
(410) 396-3983



CITY OF BALTIMORE
KURT L. SCHMOKER, MAYOR

Tax ID:

Contact: Collection Division
410-396-3983

TOBACCO TAX

RULES AND REGULATIONS
ADOPTED UNDER THE AUTHORITY OF SECTION 92 OF ARTICLE 28
Of The Baltimore City Code as enacted by Council Bill # 98-769
Approved February 22, 1999 to start as of July 1, 1999

There is hereby imposed a tax to be paid and collected as hereinafter provided upon distributor who supplies Tobacco Products other than Cigarettes to a dealer in the City of Baltimore . . . , at the rate of \$0.03 (three cents) per cigar for cigars weighing 3 pounds or less per 1,000, \$0.06 (six cents) per cigar for cigars weighing more than 3 pounds per 1,000, and \$0.36 (thirty-six cents) per package of Pipe Tobacco and Smokeless Tobacco.

If any dealer shall transport or cause to be transported into Baltimore City such tobacco products, that dealer shall be liable for the payment of the tax imposed under this section unless that dealer obtains from the supplier of such tobacco products written certification in a form approved by the Director that the supplier is liable for and is paying the tax.

Any person or other legal entity liable for payment of the tax shall file a monthly report and remit to the Director of Finance all taxes due for the previous calendar month, by the 25th day of the succeeding month.

If any person liable for this tax shall fail or refuse to remit the tax required to be paid hereunder, or to make a proper return to the Director of Finance, in the amount specified herein, and within the time specified therefore by the Director that person shall be liable for the payment of interest at the rate of one percent per month or fraction thereof on the amount of the tax due for each month or portion thereof commencing with the date on which the tax is due. Such person shall also be liable for the payment of penalty of ten percent of the amount of the tax due excluding interest. Any interest and penalty due hereunder shall be collected in addition to the amount of the basic tax liability.

Every person or other legal entity who shall violate any of the provisions of this subtitle or any of the rules or regulations made hereunder by the Director of Finance, shall be guilty of a misdemeanor and upon conviction thereof by a court of competent jurisdiction, shall be subject to a fine of not more than \$1,000 for each offence or imprisoned not more than six (6) months, or both, for each offence.

The tax, interest and penalty imposed under this subtitle shall be a lien upon the property of any person or other legal entity liable to pay the tax or penalty to the City.

CITY OF BALTIMORE

KURT L. SCHMOKE, MAYOR



DEPARTMENT OF FINANCE

**BUREAU OF TREASURY MANAGEMENT
COLLECTION DIVISION**

Municipal Building, Baltimore, Maryland 21202

(410) 396-3983

03/25/99

TEST BUSINESS NAME
TEST CARE OF NAME
TEST MAILING ADDRESS
BALTIMORE MD

21201

**RE: Tobacco Tax Returns.
TAX-ID: B-001**

Enclosed please find your six month supply of predated tax return forms plus two additional months. These forms are to be used for the reporting period July thru December of 1999. The return is still due by the 25th of the next succeeding month and we have highlighted areas that will make your return specific to you. If you file more than one type of tax return please pay careful attention to the area that indicates the type of return being filed.

IF AN EXEMPTION IS CLAIMED ON YOUR RETURN, AN EXPLANATION IS REQUIRED BEFORE THE EXEMPTION IS GRANTED.

If you have any questions concerning this information please contact this office at (410) 396-3983.

Very truly yours,

**Collection Division
License Section**

Enclosures

CITY OF BALTIMORE
KURT L. SCHMOKE, MAYOR



DEPARTMENT OF FINANCE
BUREAU OF TREASURY MANAGEMENT
COLLECTION DIVISION
Municipal Building, Baltimore, Maryland 21202
(410) 396-3983

04/01/99

RE: Tobacco Tax Collection

Gentlemen:

On February 22, 1999 Council Bill #98-769 was approved for enacting of the Tobacco Tax in the City of Baltimore as of July 1, 1999.

This tax is applicable as follows:

- \$.03 per cigar for cigars weighing 3 pounds or less per 1,000
- \$.06 per cigar for cigars weighing more than 3 pounds per 1,000
- \$.36 per package of pipe tobacco and smokeless tobacco

I am, therefore, requesting that you furnish the information below and return a copy of this letter to us as soon as possible.

Thank you in advance for your co-operation. Should you have any questions, please call (410) 396-3983.

Collections Division

_____ Firm does not sell cigars and/or smokeless tobacco products.

_____ Firm is liable for payment of the tax.

_____ Firm does sell cigars and/or smokeless tobacco and all taxes are collected by our distributor:

DATE: _____

BY: _____
(Authorized Representative)

TELEPHONE #: _____

