

# **BULLETIN**



Comptroller of the Treasury ● Alcohol & Tobacco Tax Unit ● Goldstein Treasury Building ● Annapolis, Maryland 21404-2999  
410-260-7314

No. TT-3

December 22, 1994

**TO: All Cigarette Wholesale and Subwholesale Licensees**

**SUBJECT: Service Charges**

In the past the Alcohol and Tobacco Tax Unit has coordinated with the Investigative Services Unit to provide an investigator on request to visit licensees for the purpose of cancelling state cigarette tax stamps for credit. This service has historically been provided free of charge to the cigarette licensees.

Due to the expenses incurred by the state for this service, we find it necessary to begin charging for the investigator's time. Effective January 1, 1995, a service charge will be billed to the cigarette licensee when a state investigator cancels state cigarette tax stamps. The rate will be \$100 for one-half day and \$200 for a full day with a minimum charge of \$100. An actual invoice will be issued to the cigarette licensee and you

will have thirty (30) days from the date of the invoice to pay the service charge. Cancellation of cigarette stamps for credit performed during an actual state audit will be provided at no charge.

Contact the Comptroller's Investigative Services Unit at 410-260-7388 to schedule an investigator for stamp cancellation.

Charles W. Ehart, DPA  
Administrator  
Alcohol and Tobacco Tax Unit

For the hearing impaired: Maryland Relay Service 1-800-733-2258 TTY: 410-260-7157 (Baltimore metro area)  
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