

Bulletin

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March 19, 2008

To: Cigarette Manufacturers
Subject: Fire Safe Cigarettes - Certification to the Comptroller

Maryland's fire safe cigarette statute goes into effect July 1, 2008. This Bulletin is to remind cigarette manufacturers of their responsibility to certify to the Comptroller that the cigarettes sold into Maryland are compliant with Maryland's fire safe cigarette statute.

In order to make the required certification to the State Comptroller, a new form has been developed titled "Fire Safety Performance Standard for Cigarettes Certification." A supply of form #COM-ATT- 607 is enclosed for your use. Detail instructions appear on the reverse of the form. File the form(s) with this office by July 1, 2008. It is also acceptable for a cigarette manufacturer to file the requisite certification by adapting the format of the certification form and using an excel spreadsheet. In the near future, the Fire Safety Performance Standard for Cigarettes Certification form may also be obtained from the Division's website which is:
http://compnet.comp.state.md.us/MATT_Regulatory_Division/Alcohol_and_Tobacco_Tax/Tobacco_Tax_Information/Administrative_News_and_Forms/Tobacco_Tax_Forms.shtml

The Fire Safe Cigarette Certification form allows a cigarette manufacturer to attest that each cigarette listed has been tested and meets the performance standard required. Recertification is required every 3 years. Actual reports for all cigarettes tested should be retained for 3 years.

Copies of the certifications provided to the Comptroller must be provided to the requisite Maryland wholesalers. In addition, copies of the illustration depicting the package marking used must be provided to the wholesaler(s) for distribution to each retailer, sub-wholesaler, and vending machine operator that purchases cigarettes from that wholesaler.

As a point of information, Maryland will be changing the color of its cigarette tax stamp sold to Maryland cigarette wholesalers effective July 1, 2008, to coincide with the implementation of the fire safe cigarette. All cigarettes stamped by wholesalers subsequent to June 30, 2008, must be with the new stamp and be a fire safe cigarette. Substantial penalties can result for failure to comply.

Cigarettes stamped prior to July 1, 2008, may be non fire safe cigarettes and sold subsequent to that date by licensed wholesalers, sub-wholesalers, vending machine operators and retailers, pursuant to the "pass through" provision of this legislation.

Questions related to this Bulletin can be directed to the taxpayer service section at 410-260-7314.

Thad Russell
Director

Enclosures
cc. Cigarette Wholesalers

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