

John J. Ghingher, Esq., Treasurer, City of Baltimore (cont'd)

"However, a dealer who purchases from a wholesaler cigarettes to which the necessary stamps have not been affixed is obliged, under Sub-section (c) of Section 4, to purchase said stamps before he can sell, offer or display said cigarettes for sale."

The opinion of July 11, 1949, continues as follows:

"It is also apparent, as you have indicated, that in order to achieve effective compliance with this ordinance, it is desirable to enforce said ordinance at the highest level at which the merchandise is being distributed or sold, namely, the wholesaler and jobber levels. This enforcement, however, cannot be achieved by refusing to sell the necessary stamps to a dealer who has subsequently come into possession of the merchandise unstamped and who seeks to purchase the necessary stamps from your office in order to comply with the requirements of the ordinance.

"It is, therefore, the opinion of this office that you cannot legally refuse to sell to the Giant Sales and Vending Company the cigarette stamps they request."

Ordinance No. 900 of the Mayor and City Council of Baltimore, approved December 11, 1953, embodies the exact same language in Sub-section (c) of Section 72 as was provided in Sub-section (c) of Section 4 of Ordinance No. 106, as above quoted.

There is no provision for requiring sub-jobbers to produce invoices showing goods were purchased outside of the City before issuing stamps. We are, therefore, of the opinion that you cannot legally refuse to sell cigarette stamps that are requested by these sub-jobbers.

Very truly yours,

/s/ EDWIN HARLAN
Acting City Solicitor

/s/ DAVID J. PRELLER
Assistant City Solicitor

H/P/a