

MENT OF THE TAX LEVIED AND IMPOSED BY THIS SUB-TITLE. HE SHALL AFFIX SUCH STAMPS TO THE SMALLEST CONTAINER OF SUCH CIGARETTES WITHIN SEVENTY-TWO (72) HOURS AFTER HIS RECEIPT THEREOF AND PRIOR TO THE SALE OF SUCH CIGARETTES UNLESS SUCH CIGARETTES ARE BEING HELD FOR SALE OUTSIDE THE LIMITS OF THE STATE OF MARYLAND, OR ARE OTHERWISE EXEMPT BY THE PROVISIONS OF THIS SUB-TITLE. WHENEVER ANY CIGARETTES ARE FOUND IN THE PLACE OF BUSINESS OF A DISTRIBUTOR WITHOUT THE STAMPS AFFIXED AS HEREIN PROVIDED, OR NOT SEGREGATED OR MARKED AS HAVING BEEN RECEIVED WITHIN THE PRECEDING SEVENTY-TWO (72) HOURS, OR NOT SEGREGATED OR MARKED AS BEING HELD FOR SALE OUTSIDE OF THE LIMITS OF THE STATE OF MARYLAND, A PRIMA FACIE PRESUMPTION SHALL ARISE THAT SUCH CIGARETTES ARE POSSESSED IN VIOLATION OF THE PROVISIONS OF THIS SUB-TITLE.

424. STAMPS SHALL BE AFFIXED TO EACH CONTAINER OF CIGARETTES OF AN AGGREGATE DENOMINATION NOT LESS THAN THE AMOUNT OF TAX DUE AND SHALL BE AFFIXED IN SUCH MANNER AS TO BE VISIBLE TO THE PURCHASER.

#### ENFORCEMENT

425. ALL CIGARETTES SUBJECT TO THE TAX IMPOSED BY THIS SUB-TITLE TO WHICH STAMPS HAVE NOT BEEN AFFIXED, AS REQUIRED BY THIS SUB-TITLE, FOUND IN ANY PLACE IN THIS STATE ARE DECLARED TO BE CONTRABAND GOODS AND MAY BE SEIZED BY THE COMPTROLLER, HIS AGENTS OR EMPLOYEES, OR BY ANY PEACE OFFICER OF THIS STATE, WHEN DIRECTED BY THE COMPTROLLER SO TO DO, WITHOUT A WARRANT. THE COMPTROLLER MAY UPON SATISFACTORY PROOF DIRECT THE RETURN OF ANY CONFISCATED CIGARETTES WHEN HE SHALL HAVE REASON TO BELIEVE THAT THE OWNER THEREOF HAS NOT WILFULLY OR INTENTIONALLY EVADED ANY TAX IMPOSED BY THIS SUB-TITLE. ANY CIGARETTES SEIZED UNDER THE PROVISIONS OF THIS SUB-TITLE SHALL BE SOLD BY THE COMPTROLLER AND THE PROCEEDS OF SUCH SALE SHALL BE HANDLED IN THE SAME MANNER AS TAX COLLECTED UNDER THIS SUB-TITLE. THE SEIZURE AND SALE OF ANY CIGARETTES UNDER THE PROVISIONS OF THIS SECTION SHALL NOT RELIEVE ANY PERSON FROM A FINE, IMPRISONMENT OR OTHER PENALTY FOR VIOLATION OF ANY OF THE PROVISIONS OF THIS SUB-TITLE. THE COMPTROLLER, HIS AGENTS, EMPLOYEES, AND ANY PEACE OFFICER OF THIS STATE, WHEN DIRECTED TO DO SO, SHALL NOT IN ANY WAY BE HELD RESPONSIBLE IN ANY COURT FOR THE SEIZURE OR THE CONFISCATION OF ANY UNSTAMPED CONTAINER OF CIGARETTES.

426. NO PERSON SHALL FALSELY OR FRAUDULENTLY MAKE, FORGE, ALTER OR COUNTERFEIT ANY STAMP OR