

*with the Comptroller's regulation relating to the stamping of floor stock.*

**[Such]** *Proper* stamps, when affixed as aforesaid, shall evidence the payment of the tax imposed by or collected under this sub-title.

442. All cigarettes **[subject to]** *upon which* the tax is imposed by this sub-title to which *proper* 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.]**

443. No person shall falsely or fraudulently make, forge, alter or counterfeit any stamp or stamps prescribed by the Comptroller under this sub-title, or cause or procure to be falsely or fraudulently made, forged, altered or counterfeited any such stamp or stamps, or knowingly or wilfully utter, publish, pass, use, *possess* or tender as true, any false, altered, forged or counterfeited stamp or stamps. No person shall use more than once any stamp purchased from the Comptroller. ~~*Any person who has violated any provision of this section shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$5,000.00 or imprisoned for not more than five years or both. Every person shall be deemed guilty of a separate offense for each and every day or any part thereof on which such section shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$5,000.00 or imprisoned for not more than five years or both. Every person may be deemed guilty of a separate offense for each and every day or any part thereof on which such violations are committed.*~~

448. Any out-of-State vendor who shall sell in this State or have in his possession within this State any cigarettes for sale to a distributor, wholesaler, retailer or consumer in this State shall, by virtue of such sale or possession, appoint the Secretary of State his lawful attorney upon whom may be served all lawful processes in any action or proceeding against such vendor for the tax imposed by this sub-title. Such out-of-State vendor shall, **[keep]** *in addition to keeping* complete and accurate records of all sales of cigarettes **[subject to tax]** *upon which the tax is imposed* under this sub-title, **[for a period of six years,]** *keep all other records required to determine such vendor's liability under this sub-title.*