

taxpayer, the Comptroller shall grant such hearing. After such hearing the Comptroller shall grant or refuse the taxpayer's request for return of the confiscated property as he deems just and shall notify the taxpayer of his determination.

(c) Any person dissatisfied with any final determination of the Comptroller may obtain judicial review thereof by availing himself of the procedure set forth under Section 352 of Article 81 of the Annotated Code of Maryland (1957 Edition) which provides for judicial review of the Comptroller's action in refusing revision of assessments or refusal of refund.

(d) Any person who fails to follow any step of the review procedure set forth herein within the time provided shall be absolutely bound by the Comptroller's last action.

463. *(a) Any person who shall wilfully and knowingly sell unstamped or improperly stamped cigarettes upon which tax has been imposed by this sub-title and any person who shall wilfully and knowingly have in his possession any unstamped or improperly stamped cigarettes except as allowed in this sub-title, or any person who shall violate any other provision of Section 438 (a) of this sub-title, [and any person who shall violate any provision of Section 443 of this sub-title] shall be guilty of a misdemeanor and upon conviction shall be fined not more than \$1,000.00 or imprisoned for not more than one year, or both. Every person shall be deemed guilty of a separate offense for each and every day or any part thereof that any such violation continues.*

(b) Any person whose cigarettes, vending machines, vehicles or other property have been seized and sold for violation of any provision of this sub-title shall not be relieved from a fine, imprisonment or other penalty for such violation.

SEC. 3. *And be it further enacted, That all laws or parts of laws inconsistent with the provisions of this Act are repealed to the extent of any such inconsistency.*

SEC. 4. *And be it further enacted, That this Act shall take effect June 1, 1961.*

Approved May 3, 1961.

CHAPTER 670

(House Bill 5)

AN ACT to add a new Article 64B to the Annotated Code of Maryland (1957 edition), to follow immediately after Article 64A thereof, and to be under the new title "Metropolitan Transit Authority", creating a Metropolitan Transit Authority as an instrumentality

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

Strike out indicates matter stricken out of bill.