

KNOWLEDGE OR HAS PROBABLE CAUSE TO BELIEVE THAT ANY VEHICLE IS CARRYING FIVE OR MORE CARTONS OF UNSTAMPED AND CONTRABAND CIGARETTES THE COMPTROLLER, THE AGENT OR THE OFFICER IS AUTHORIZED TO STOP THE VEHICLE AND SEARCH IT FOR UNSTAMPED AND CONTRABAND CIGARETTES. IF THE VEHICLE IS FOUND TO BE CARRYING UNSTAMPED AND CONTRABAND CIGARETTES IN VIOLATION OF ANY OF THE PROVISIONS OF THIS SUBTITLE, THE CIGARETTES AND THE VEHICLE SHALL BE CONFISCATED, AND THE CIGARETTES MAY BE USED IN EVIDENCE AGAINST ANY PERSON IN ANY CIVIL OR CRIMINAL PROCEEDINGS RELATING TO THE UNLAWFUL POSSESSION OR TRANSPORTATION OF THE UNSTAMPED AND CONTRABAND CIGARETTES TO THE SAME EXTENT AS IF THE VIOLATIONS OF THIS SUBTITLE WERE CLASSIFIED AS FELONIES.

459 $\frac{1}{2}$ . The auditors and other duly authorized agents of the cigarette tax unit shall be sworn police officers and shall have all the powers, duties and responsibilities of peace officers for the enforcement of the provisions of this subtitle.

The Comptroller, his agents, employees, and any peace officer of this State, shall not in any way be held responsible in any court for the seizure or the confiscation of any unstamped or improperly stamped cigarettes, or for the seizure or confiscation of any vehicle as provided in this subtitle.

462 (a). Any person against whom the Comptroller has made an assessment or to whom the Comptroller has refused to make a refund, may obtain a review of such matter by following the procedure set forth in Sections 351 and 352 of this article.

(b). Any person whose cigarettes or vehicle have been seized under ~~Section 442~~ SECTIONS 442 AND 455 OR SECTION 455 $\frac{1}{2}$  of this subtitle, may request the return of such property, in writing, within 30 days of the date on which the property was seized, setting forth the grounds on which the request is based.

The Comptroller shall promptly act upon the written request for return of the seized property and may, upon satisfactory proof, direct the return of the property when he shall have reason to believe that the owner thereof was not wilfully and with knowledge evading any [tax imposed by] provision of this subtitle at time of the seizure. The Comptroller shall promptly notify the taxpayer of the action taken on a request for the return of seized property.

Any person dissatisfied with the action taken by the Comptroller upon the written request for return of confiscated property, may request a formal hearing before the Comptroller, provided such request is made in writing within thirty days from mailing of notice by the Comptroller of his action. Thereupon, after reasonable notice to the 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