

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 this review procedure set forth herein within the time provided shall be absolutely bound by the Comptroller's last action.

462½. *Cigarettes and vehicles* confiscated by the Comptroller or by his authority shall be disposed of by the Comptroller in the following manner:

(1) Cigarettes shall be sold to State [hospitals] *institutions* and to nonprofit charitable institutions at a price and in a manner within the Comptroller's discretion.

(2) The proceeds from all such sales shall be handled in the same manner as tax collected under this subtitle.

(3) *Confiscated vehicles shall be sold at public auction and AFTER PAYMENT OF (1) THE COSTS OF SUCH SALES AND (2) ANY BONA FIDE LIENS AGAINST THE VEHICLES, the NET proceeds from all such sales shall be handled in the same manner as tax collected under this subtitle.*

464. As used in this subtitle the following terms shall mean or include:

(a) The word "Cigarette" shall include any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and irrespective of the tobacco being flavored, adulterated or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

(b) "Distributor" shall mean the first [vendor] *person licensed under the provisions of Section 446* who has possession of cigarettes in this State [for sale in this State.]

(c) "Wholesaler" shall mean any person who sells cigarettes to others for resale by them who does not qualify as a distributor under the definition of "distributor" as contained in this subtitle.

(d) "Retailer" shall mean any person who sells cigarettes to the consumer.

(e) "Sale" shall mean any transfer of title or possession, or both, exchange or barter, conditional or otherwise, in any manner or by any means whatsoever for a consideration or any agreement therefor.

(f) "Person" shall mean an individual, partnership, society, club, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any other group or combination of individuals acting as a unit.

(g) "Comptroller" shall mean the Comptroller of the treasury of Maryland.

(h) "User" shall mean any person who has possession of cigarettes for any purpose other than *the sale thereof or transportation thereof as allowed by Section 455.* [transportation or sale thereof.]