

office of persons who are members of the county boards on passage of this section shall not be affected by its provisions, except as otherwise specifically provided; and provided further that on or before the first Monday in May of 1929, the Governor shall appoint in the counties of Baltimore, Carroll, Frederick, Dorchester, and Somerset, two members, one for a term of five years and one for a term of six years from the first Monday in May, 1929. Thereafter the term of each member appointed to the boards from each county (except *Anne Arundel* and *Allegany* counties) shall be six years.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1968.

Approved March 22, 1968.

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## CHAPTER 40

(House Bill 104)

AN ACT to repeal and reenact, with amendments, Section 462(b) of Article 81 of the Annotated Code of Maryland (1967 Supplement), title "Revenue and Taxes," subtitle "State Tobacco Tax Act," subheading "Administration and Distribution," correcting an error in the State Tobacco Tax Act with particular respect to requests for return of certain cigarettes and vehicles that have been seized under the provisions of this Act.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 462(b) of Article 81 of the Annotated Code of Maryland (1967 Supplement) title "Revenue and Taxes," subtitle "State Tobacco Tax Act," subheading "Administration and Distribution," be and it is hereby repealed and reenacted, with amendments, to read as follows:

462.

(b) Any person whose cigarettes or vehicle have been seized under Sections 442 and 455 or Section [455½] 459½ 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 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