

(c) "Contraband cigarettes" means cigarettes, as defined in § 12-101 of this article:

(2) that are delivered, possessed, sold, or transported in the State in a manner not authorized under Title 12 of this article or Article 56, §§ [63] 607 through [73] 631 of the Code.

13-839.

(b) A person may request a formal hearing before the Comptroller within 30 days after the date on which the Comptroller mails a notice of the Comptroller's action relative to a request for return of property seized for a violation of the tobacco tax LAWS.

13-841.

(b) (1) The Comptroller shall sell contraband cigarettes seized under this [section] TITLE and forfeited to a State institution or a nonprofit charitable institution at the price and in the manner the Comptroller determines.

(d) [The Comptroller shall make appropriate distributions in] IN the manner required under Title 2 of this article for distributions of [revenue from the alcoholic beverage tax,] motor fuel tax[, ] REVENUE or [the] tobacco tax REVENUE, THE COMPTROLLER SHALL DISTRIBUTE [for]:

(1) the gross proceeds from the sale of [contraband alcoholic beverages and] contraband cigarettes; and

(2) the net proceeds from the sale of contraband motor fuel and any conveyance after paying:

(i) the costs incurred in conjunction with the seizure and disposal of the property;

(ii) the cost of the sale; and

(iii) any bona fide lien against the conveyance.

Subtitle 9. Refunds[, Credits,] and Offsets.

13-901.

(a) A claim for refund may be filed with the tax collector who collects the tax, fee, or charge by a claimant who:

(3) pays a tax qualifying for refund under [subsection] SUBSECTIONS (b) through (h) of this section.