- (b) (1) [The] IF, WITHIN THE TIME ALLOWED TO FILE A CLAIM UNDER § 13-837 OF THIS SUBTITLE, A PERSON WHO HAS A LIEN INTEREST IN PROPERTY SEIZED FOR VIOLATION OF THE ALCOHOLIC BEVERAGE TAX LAW FILES A PETITION, THE circuit court for the county in which property is seized shall proceed in rem to hear and determine the question of forfeiture of [property seized for violation of the alcoholic beverage tax law] THE INTEREST BY THE LIEN HOLDER.
- (2) If the circuit court finds that the lien holder had knowledge of the intended unlawful use of the property, the interest, right, and title of a lien holder shall be forfeited.
- (3) Absent a finding under paragraph (2) of this subsection, the Comptroller, in the best interest of the State, may:
- (i) pay the outstanding indebtedness secured by the lawful lien and keep the property; or
 - (ii) deliver the property to the lien holder.

13-840.

- (b) The Comptroller shall:
- (2) mail [the person, by certified mail,] a notice of the final determination on the date on which that determination is made.

13-841.

- (d) In the manner required under Title 2 of this article for distributions of [motor fuel tax revenue or tobacco tax] revenue, the Comptroller shall distribute[:
- (1) the gross proceeds from the sale of contraband cigarettes; and
- (2)] the net proceeds from the sale of [contraband motor fuel and] any conveyance OR OTHER PROPERTY UNDER THIS SECTION after paying:
- [(i)] (1) the costs incurred in conjunction with the seizure and disposal of the property;
 - [(ii)] (2) the cost of the sale; and
- [(iii)] (3) any bona fide lien against the conveyance.
- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect January 1, 1989.