

Defined terms: "Alcoholic beverage tax" § 1-101
"Comptroller" § 1-101 "County" § 1-101
"Property" § 1-101

13-839. HEARINGS, FINAL DETERMINATION, AND APPEAL -- ALCOHOLIC BEVERAGES AND CIGARETTES.

(A) ACTION ON CLAIM FOR RETURN OF PROPERTY.

IF A PERSON FILES A CLAIM FOR RETURN OF SEIZED ALCOHOLIC BEVERAGES, CIGARETTES, OR CONVEYANCES USED FOR THEIR TRANSPORTATION UNDER § 13-837 OF THIS SUBTITLE, THE COMPTROLLER SHALL:

(1) PROMPTLY ACT ON THE REQUEST;

(2) DIRECT THE RETURN OF THE PROPERTY IF THE COMPTROLLER HAS SATISFACTORY PROOF THAT THE PERSON WAS NOT WILLFULLY EVADING ANY PROVISION OF TITLE 5 OR TITLE 12 OF THIS ARTICLE AT THE TIME OF SEIZURE; AND

(3) PROMPTLY NOTIFY THE PERSON OF THE ACTION TAKEN ON THE REQUEST.

(B) REQUEST FOR FORMAL HEARING.

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.

(C) FORMAL HEARING.

THE COMPTROLLER SHALL HOLD A FORMAL HEARING AFTER GIVING REASONABLE NOTICE TO THE PERSON.

(D) FINAL DETERMINATION.

AFTER THE FORMAL HEARING, THE COMPTROLLER SHALL:

(1) GRANT OR DENY THE APPLICATION FOR RETURN OF SEIZED ALCOHOLIC BEVERAGES, CIGARETTES, OR CONVEYANCES USED FOR THEIR TRANSPORTATION; AND

(2) MAIL THE PERSON A NOTICE OF THE FINAL DETERMINATION.

REVISOR'S NOTE: This section is new language derived without substantive change from the second through the sixth sentences of former Art. 81, § 462(b).

Subsections (a) and (d) of this section are revised to apply to the alcoholic beverage tax, as well as the tobacco tax, for clarity.