

Former Art. 81, § 462(d), which related to failure to appeal, is deleted as unnecessary in light of this section and § 13-514 of this title.

Defined terms: "Alcoholic beverage tax" § 1-101  
"Comptroller" § 1-101 "Person" § 1-101  
"Tobacco tax" § 1-101

13-840. MOTOR FUEL.

(A) HEARINGS.

IF A PERSON FILES WITH THE COMPTROLLER A CLAIM FOR RETURN OF THE SEIZED MOTOR FUEL OR CONVEYANCES USED IN ITS TRANSPORTATION, THE COMPTROLLER SHALL:

(1) PROVIDE AN OPPORTUNITY FOR A HEARING; AND

(2) IF REQUESTED BY THE CLAIMANT, CONDUCT THE HEARING WITHIN 5 WORKING DAYS AFTER THE CLAIM IS RECEIVED.

(B) FINAL DETERMINATION.

THE COMPTROLLER SHALL:

(1) MAKE A FINAL DETERMINATION OF WHETHER THE PROPERTY SHOULD BE FORFEITED WITHIN 2 WORKING DAYS AFTER THE DATE OF THE CONCLUSION OF THE HEARING; AND

(2) MAIL THE PERSON, BY CERTIFIED MAIL, A NOTICE OF THE FINAL DETERMINATION ON THE DATE ON WHICH THAT DETERMINATION IS MADE.

(C) APPEAL TO CIRCUIT COURT.

A PERSON AGGRIEVED BY THE FINAL DETERMINATION OF THE COMPTROLLER MAY APPEAL TO THE APPROPRIATE CIRCUIT COURT IN THE MANNER ALLOWED UNDER TITLE 10, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 56, § 138(f).

The Tax - General Article Review Committee notes that this is the only provision in the Tax - General Article where a final determination of the Comptroller is appealable to the circuit court and not to the Tax Court. The General Assembly may wish to require that an appeal under this section be made to the Tax Court.

Defined terms: "Comptroller" § 1-101  
"Person" § 1-101