

order an immediate stop sale until a transient vendor's license is obtained or [without a warrant] may ORDER A LAW ENFORCEMENT OFFICER TO seize the goods that the transient vendor is offering or has offered for sale.

(2) [If] SUBJECT TO THE HEARING PROVISIONS OF SUBSECTION (B) OF THIS SECTION, IF a transient vendor sells or offers to sell goods in the State without stating and charging the sales and use tax separately from the sale price as required under Title 11 of the Tax - General Article, the transient vendor's license is void and shall be seized by the law enforcement officer and returned to the Comptroller, and the provisions of paragraph (1) of this subsection apply.

(B) (1) THE COMPTROLLER MAY ORDER SUMMARILY A STOP SALE OR A SEIZURE OF THE TRANSIENT VENDOR'S GOODS OR LICENSE IF THE COMPTROLLER:

(I) FINDS THAT THE PUBLIC HEALTH, SAFETY, OR WELFARE ~~IMPERATIVELY~~ REQUIRES EMERGENCY ACTION; AND

(II) PROMPTLY GIVES THE LICENSEE:

1. WRITTEN NOTICE OF THE STOP SALE OR SEIZURE, THE FINDING, AND THE REASONS THAT SUPPORT THE FINDING; AND

2. AN OPPORTUNITY TO BE HEARD.

(2) (I) IF THE COMPTROLLER FINDS THAT EMERGENCY ACTION IS NOT NECESSARY UNDER PARAGRAPH (1) OF THIS SUBSECTION, BEFORE THE COMPTROLLER TAKES ANY FINAL ACTION UNDER SUBSECTION (A) OF THIS SECTION, THE COMPTROLLER SHALL GIVE THE PERSON AGAINST WHOM THE ACTION IS CONTEMPLATED AN OPPORTUNITY FOR A HEARING BEFORE THE COMPTROLLER.

(II) THE COMPTROLLER SHALL GIVE NOTICE AND HOLD THE HEARING IN ACCORDANCE WITH TITLE 10, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE.

(III) THE COMPTROLLER MAY ADMINISTER OATHS IN A PROCEEDING UNDER THIS SUBSECTION.

(IV) IF, AFTER DUE NOTICE, THE PERSON AGAINST WHOM THE ACTION IS CONTEMPLATED DOES NOT APPEAR, NEVERTHELESS THE COMPTROLLER MAY HEAR AND DETERMINE THE MATTER.

[(b)](C) (1) All property seized by a law enforcement officer under this section shall be deemed prima facie to be contraband of law.

(2) All rights, title, and interest in the property seized shall vest immediately in and to the local government, if seized by a law enforcement official of a local government, or to the State, if seized by State authorities, and may not be returned to the vendor or any other person, except as provided in this section.

[(c)](D) (1) If the ultimate disposition of charges, in connection with which the property may have been seized, results in a record of conviction being entered against the vendor, the State Treasurer or the fiscal officer of the local government, within 90 days