

cigarettes, and conveyances; authorizing the return of certain property under a certain condition; providing for notice of final determination; authorizing the Comptroller to sell contraband cigarettes to certain entities in a certain manner; and generally relating to hearings on alcohol and cigarette seizures.

BY repealing

Article - Tax - General

Section 13-839

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

BY adding to

Article - Tax - General

Section 13-839

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

BY repealing and reenacting, with amendments,

Article - Tax - General

Section 13-841(b)(1)

Annotated Code of Maryland

(1988 Volume and 1995 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Tax - General**

[ 13-839.

(a) 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) 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.

(c) The Comptroller shall hold a formal hearing after giving reasonable notice to the person.

(d) After the formal hearing, the Comptroller shall: