

**Article - Tax - General**

13-841.

(a) (1) Contraband alcoholic beverages that are seized under this title and forfeited may be disposed of or destroyed in the manner allowed under Article 2B, § 1-201(f)(5) and (6) and (g) of the Code.

(2) The Comptroller shall sell at public auction a conveyance that is seized under this title in connection with contraband alcoholic beverages and forfeited.

(b) (1) The Comptroller shall sell contraband tobacco products seized under this title and forfeited to a State institution, a nonprofit charitable institution, a licensed cigarette wholesaler, or a licensed cigarette manufacturer in the manner the Comptroller determines.

(2) The Comptroller shall sell at public auction a conveyance that is seized under this title in connection with contraband tobacco products and forfeited.

(c) (1) If either the Comptroller or, on appeal, a court determines that seized conveyance or motor fuel is not subject to forfeiture:

(i) the Comptroller is not required to return the motor fuel seized to the owner or other interested person who filed the claim for return of the property, but may, at the option of the Comptroller, pay to the person an amount equal to the value of the motor fuel as determined by the average wholesale value on the date of seizure for the Baltimore Terminal as reported by [Platt's Oil-Gram] A NATIONALLY RECOGNIZED OIL PRICE REPORTING SERVICE on the date of seizure; and

(ii) the Comptroller shall return the conveyance to the registered owner and shall have no further liability to the registered owner.

(2) If a seized conveyance or motor fuel is forfeited, the Comptroller shall:

- (i) 1. use the contraband motor fuel for any public purpose; or
2. sell the contraband motor fuel to any person; and

(ii) sell the seized conveyance to any person.

(d) In the manner required under Title 2 of this article for distributions of revenue, the Comptroller shall distribute the net proceeds from the sale of any conveyance or other property under this section after paying:

- (1) the costs incurred in conjunction with the seizure and disposal of the property;
- (2) the cost of the sale; and
- (3) any bona fide lien against the conveyance.