

~~(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.~~

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

~~(1) grant or deny the application for return of seized alcoholic beverages, cigarettes, TOBACCO PRODUCTS, or conveyances used for their transportation; and~~

~~(2) mail the person a notice of the final determination.~~

~~13-841.~~

~~(b) (1) The Comptroller shall sell contraband cigarettes OR TOBACCO PRODUCTS seized under this title and forfeited to a State institution or a nonprofit charitable institution at the price and 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 cigarettes OR TOBACCO PRODUCTS and forfeited.~~

~~13-901.~~

~~(h) A claim for refund of tobacco tax may be filed by a claimant who buys tobacco tax stamps that:~~

~~(1) are affixed erroneously to anything other than a package of cigarettes OR TOBACCO PRODUCTS;~~

~~(2) are affixed to a package of unsalable cigarettes OR TOBACCO PRODUCTS;~~

~~(3) are cancelled by the Comptroller;~~

~~(4) if the claim is \$250 or more, are lost or destroyed in the State due to fire, flood, or other disaster, vandalism, or malicious mischief, except loss due to theft; or~~

~~(5) mutilated or damaged, whether or not affixed to a package of cigarettes OR TOBACCO PRODUCTS.~~

~~13-1014.~~

~~(a) A person who willfully possesses, sells, or attempts to sell unstamped or improperly stamped cigarettes OR TOBACCO PRODUCTS in the State in violation of Title 12 of this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$1,000 or imprisonment not exceeding 1 year or both.~~