

13-839.

(a) If a person files a claim for return of seized alcoholic beverages, cigarettes, OTHER TOBACCO PRODUCTS, or a conveyance used for their transportation under § 13-837 of this subtitle, the Comptroller or the Comptroller's designee shall:

(1) promptly act on the request and hold an informal hearing;

(2) direct the return of alcoholic beverages [or], cigarettes, OR OTHER TOBACCO PRODUCTS unless the Comptroller or Comptroller's designee has satisfactory proof that the person was not in compliance with any provisions of Title 5 or Title 12 of this article at the time of seizure; and

(3) direct the return of the conveyance if the Comptroller or Comptroller's designee has satisfactory proof that the owner of the conveyance was not willfully evading any provisions of Title 5 or Title 12 of this article at the time of seizure.

(b) The Comptroller or Comptroller's designee shall grant or deny the application for return of seized alcoholic beverages, cigarettes, OTHER TOBACCO PRODUCTS, or a conveyance in accordance with subsection (a) of this section by mailing the person a notice of final determination.

13-841.

(b) (1) The Comptroller shall sell contraband [cigarettes] 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 [cigarettes] TOBACCO PRODUCTS and forfeited.

13-842.

A person who possessed contraband alcoholic beverages, contraband [cigarettes] TOBACCO PRODUCTS, or contraband motor fuel that are seized and sold under this section is not relieved from any penalty under this title.

13-1014.

(a) A person who willfully possesses, sells, or attempts to sell unstamped or improperly stamped cigarettes OR OTHER TOBACCO PRODUCTS ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID 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.

13-1015.

A person who willfully transports in the State unstamped cigarettes OR OTHER TOBACCO PRODUCTS ON WHICH THE TOBACCO TAX HAS NOT BEEN PAID in violation of § 16-219 of the Business Regulation Article is guilty of a felony and, on conviction,