

323.248 Seizure and forfeiture of contraband cigarettes; appeal. (1) Any contraband cigarettes found by an authorized representative of the Department of Revenue or any law enforcement agency may be immediately seized and subject to forfeiture. If seized and forfeited under this subsection, the cigarettes shall be destroyed.

(2) Notwithstanding ORS 305.280 or 323.416, a seizure and forfeiture made under this section may be appealed to the magistrate division of the tax court within 30 days of the date of the seizure in the manner provided in ORS 305.404 to 305.560. [2003 c.804 §29]

323.612 Seizure and forfeiture of contraband tobacco products; appeal. (1) Any contraband tobacco products found by an authorized representative of the Department of Revenue or any law enforcement agency may be immediately seized and subject to forfeiture. If seized and forfeited under this subsection, the tobacco products shall be destroyed.

(2) Notwithstanding ORS 305.280, a seizure and forfeiture made under this section may be appealed to the magistrate division of the tax court within 30 days of the date of the seizure in the manner prescribed in ORS 305.404 to 305.560. [2003 c.804 §57]