

is legitimately in dispute or an alternate means of collection is pending and believed to be adequate.

(b) (1) The Department of Budget and Fiscal Planning shall, by rule or regulation, establish those classes or categories of debts, including any minimum debt amount, which may be referred to the unit for withholding.

(2) [If] SUBJECT TO THE PROVISIONS OF § 46 (F) OF THIS ARTICLE, IF more than one State agency is owed money by the same person then any amount withheld from a refund shall be applied in the order of referral of the debt by the State agencies.

(c) The withholding of a refund authorized by this subtitle does not preclude use of any other remedy provided by law for the collection of debts owed to the State of Maryland and this subtitle shall be liberally construed to effectuate its purposes. However, this subtitle shall be interpreted in a manner which does not deprive a person of any rights or defenses that would be available to that person in defending against a claim of setoff incident to a judicial proceeding.

46.

(a) A certification by the unit to the Comptroller shall be in such form as the Comptroller shall prescribe, be made on or before November 1 of each calendar year, and include the following information:

(1) The full name and address of the person and any other names known to be used by that person;

(2) The social security number or federal tax identification number of the person; and

(3) Amount of the debt.

(b) The Comptroller shall withhold any refund that may be due to a person whose name has been certified by the unit and shall pay to the unit the entire refund or the amount certified by the unit, whichever amount is smaller. All moneys paid to the unit by the Comptroller under this subtitle shall be disposed of by the unit as provided in § 3-305 of the State Finance and Procurement Article. Any refund in excess of the certified amount shall be paid to the person. The Comptroller shall notify the person of:

(1) Any amount paid to the unit; and

(2) An opportunity to request an investigation of the validity of the debt or correctness of the amount by the unit within 30 calendar days of notification under this section as well as the person's right to an administrative hearing and judicial appeal in the event of an adverse decision of the unit.

(c) (1) If a person has filed a joint or a combined-separate tax return and the debt is not the liability of both taxpayers, the Comptroller shall not withhold that portion of the refund attributable to the individual not owing the debt.

(2) If, after receiving certification of a debt from the unit, it determines that a withholding cannot be made, then the Comptroller shall promptly notify the unit of that fact.