

(II) IF THE HEARING EXAMINER DETERMINES THAT MONEYS ARE OWED TO THE CONTRIBUTION FUND, THE MONEYS SHALL BE DEDUCTED FROM ANY STATE FUNDS THAT WOULD OTHERWISE BE PAID TO THE SCHOOL SYSTEM, PUBLIC LIBRARY, OR EDUCATIONAL INSTITUTION.

(III) AN APPEAL TAKEN PURSUANT TO THIS PARAGRAPH IS NOT A CONTESTED CASE, FOR THE PURPOSES OF THE ADMINISTRATIVE PROCEDURE ACT.

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(2)-(K)-(1)--IF--AN--AUDIT--OF--THE--RECORDS--OF--A--SCHOOL SYSTEM, PUBLIC LIBRARY, OR EDUCATIONAL INSTITUTION--REVEALS THAT--THE--SYSTEM, LIBRARY, OR INSTITUTION OWES MONEY TO THE ACCUMULATION FUND OF THE TEACHERS' RETIREMENT SYSTEM, ANY DELINQUENT PAYMENT MAY NOT BE COLLECTED UNTIL:

1--THE---SCHOOL---SYSTEM,---PUBLIC LIBRARY, OR EDUCATIONAL INSTITUTION HAS--AN--OPPORTUNITY--TO APPEAL--THE--DECISION--TO--THE--COMPTROLLER--OF--THE--TREASURY, AND

2--THE--COMPTROLLER--OF--THE--TREASURY FINDS--THAT--THE--FUNDS--ARE--OWED--TO--THE--ACCUMULATION--FUND.

(11)--IF--THE--COMPTROLLER--OF--THE--TREASURY DETERMINES--THAT--MONEYS--ARE--OWED--TO--THE--ACCUMULATION--FUND, THE--MONEYS--SHALL--BE--DEDUCTED--FROM--THE--INCOME--TAX--PAYMENTS STATE FUNDS DUE TO THE POLITICAL SUBDIVISION--IN--WHICH--THE SCHOOL--SYSTEM--OR--EDUCATIONAL--INSTITUTION--IS--LOCATED, DUE TO THE--SCHOOL--SYSTEM,---PUBLIC---LIBRARY,---OR---EDUCATIONAL INSTITUTION.

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(K)-(1)--IF--AN--AUDIT--OF--THE--RECORDS--OF--A--SCHOOL--SYSTEM, PUBLIC--LIBRARY, OR--EDUCATIONAL--INSTITUTION--REVEALS--THAT--THE SYSTEM, LIBRARY, OR--INSTITUTION--OWES--MONEY--TO--THE--STATE, ANY DELINQUENT--PAYMENT--MAY--NOT--BE--COLLECTED--UNTIL:

(1)--THE--SCHOOL--SYSTEM, PUBLIC--LIBRARY, OR EDUCATIONAL--INSTITUTION--HAS--AN--OPPORTUNITY--TO--APPEAL--THE DECISION--TO--THE--COMPTROLLER--OF--THE--TREASURY, AND

(11)--THE--COMPTROLLER--OF--THE--TREASURY--FINDS THAT--THE--FUNDS--ARE--OWED--TO--THE--STATE.

(2)--IF---THE---COMPTROLLER---OF---THE---TREASURY DETERMINES--THAT--MONEYS--ARE--OWED--TO--THE--STATE, THE--MONEYS SHALL--BE--DEDUCTED--FROM--THE--INCOME--TAX--PAYMENTS--STATE--FUNDS DUE TO THE POLITICAL SUBDIVISION IN WHICH THE SCHOOL SYSTEM, PUBLIC LIBRARY, OR EDUCATIONAL INSTITUTION IS LOCATED.

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(2)-(J)-(1)--IF--AN--AUDIT--OF--THE--RECORDS--OF--A--SCHOOL SYSTEM, PUBLIC LIBRARY, OR EDUCATIONAL INSTITUTION--REVEALS