THAT--THE--SYSTEM<sub>7</sub>-LIBRARY<sub>7</sub>-OR-INSTITUTION-OWES-MONEY-TO-THE ACCUMULATION-FUND-OF--THE--PENSION--SYSTEM<sub>7</sub>--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--CHALL--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-

89.

(2) (K) WHENEVER 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 BE COLLECTED BY THE DIVISION OF SOCIAL SECURITY IN THE MANNER SET FORTH IN SECTION 39(E)(2) OF THIS ARTICLE FOR RECOVERY OF DELINQUENT SOCIAL SECURITY PAYMENTS.

110.

(K) WHENEVER 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 FOR THE EMPLOYER'S CONTRIBUTION, ANY DELINQUENT PAYMENT MAY BE COLLECTED BY THE DIVISION OF SOCIAL SECURITY IN THE MANNER SET FORTH IN SECTION 39(E)(2) OF THIS ARTICLE FOR RECOVERY OF DELINQUENT SOCIAL SECURITY PAYMENTS.

150.

(2) (J) WHENEVER 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' PENSION SYSTEM, ANY DELINQUENT PAYMENT MAY BE COLLECTED BY THE DIVISION OF SOCIAL SECURITY IN THE MANNER SET FORTH IN SECTION 39(E)(2) OF THIS ARTICLE FOR RECOVERY OF DELINQUENT SOCIAL SECURITY PAYMENTS.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved May 19, 1981.