

certain rules and regulations to implement this Act; providing that this Act does not preclude the State from invoking any other remedy provided by law for the collection of debts owed to the State of Maryland; and generally relating to the withholding of amounts owed the State from State income tax refunds.

BY adding to

Article 19 - Comptroller
Section 43 through 46 to be under the new subtitle
"Debt Certification - Withholding of Income Tax
Refunds"
Annotated Code of Maryland
(1981 Replacement Volume and 1981 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland read(s) as follows:

Article 19 - Comptroller

DEBT CERTIFICATION - WITHHOLDING OF
INCOME TAX REFUNDS

43.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

(A) "DEBT" MEANS ANY LIQUIDATED SUM DUE AND OWING ANY STATE AGENCY WHICH HAS ACCRUED THROUGH CONTRACT, SUBROGATION, TORT, OPERATION OF LAW, OR OTHER CAUSE OF ACTION, REGARDLESS OF WHETHER THERE IS AN OUTSTANDING JUDGMENT FOR THAT SUM.

(B) "PERSON" MEANS ANY INDIVIDUAL, FIDUCIARY OR BUSINESS ENTITY WHICH MAY BE ENTITLED TO RECEIVE A MARYLAND INCOME TAX REFUND AND WHICH OWES MONEY TO, OR HAS A DELINQUENT ACCOUNT WITH, ANY STATE AGENCY WHICH HAS NOT BEEN ADJUDGED SATISFIED BY COURT ORDER, SET ASIDE BY COURT ORDER, OR DISCHARGED IN BANKRUPTCY.

(C) "REFUND" MEANS ANY PERSON'S MARYLAND INCOME TAX REFUND.

(D) "STATE AGENCY" MEANS ANY AGENCY, ASSOCIATION, BOARD, BUREAU, COLLEGE, COMMISSION, COMMITTEE, COUNCIL, FOUNDATION, FUND, DEPARTMENT, INSTITUTE, INSTITUTION, PUBLIC CORPORATION, SERVICE, TRUST, UNIVERSITY OR OTHER UNIT OF STATE GOVERNMENT, INCLUDING ANY SUBUNIT OF THESE AGENCIES.

(E) "UNIT" MEANS THE CENTRAL COLLECTION UNIT IN THE DEPARTMENT OF BUDGET AND FISCAL PLANNING.