

(B) UPON RECEIPT OF A REQUEST FOR AN INVESTIGATION AFTER NOTIFICATION UNDER THIS SECTION OR AFTER A PERSON IS NOTIFIED BY THE COMPTROLLER THAT AN AMOUNT HAS BEEN WITHHELD UNDER SECTION 46 OF THIS SUBTITLE, THE UNIT SHALL INVESTIGATE ANY QUESTIONED DEBT WITH THE STATE AGENCY WHICH REFERRED THE DEBT. THE UNIT SHALL MAKE A WRITTEN DETERMINATION WITHIN 15 CALENDAR DAYS AFTER IT RECEIVES A REQUEST FOR INVESTIGATION FROM THE PERSON. IF THE UNIT DETERMINES THAT A REFERRAL OR CERTIFICATION IS IN ERROR, IT SHALL, AS APPROPRIATE:

- (1) CORRECT THE REFERRAL OR CERTIFICATION;
- (2) DISCONTINUE CERTIFICATION PROCEDURES; OR
- (3) PROMPTLY REMIT TO THE PERSON ANY AMOUNTS WHICH HAVE BEEN IMPROPERLY WITHHELD.

(C) (1) IF, AFTER ITS INVESTIGATION, THE UNIT MAKES A DETERMINATION ADVERSE TO THE PERSON, IT SHALL PROMPTLY ADVISE THE PERSON OF ITS RIGHT TO REQUEST A HEARING ON UNRESOLVED FACTUAL ISSUES BEFORE THE UNIT IN ACCORDANCE WITH THE ADMINISTRATIVE PROCEDURE ACT.

(2) A REQUEST FOR A HEARING BEFORE THE UNIT MUST BE MADE WITHIN 30 DAYS FROM THE DATE OF NOTIFICATION OF THE PERSON OF AN ADVERSE DETERMINATION OF THE UNIT FOLLOWING AN INVESTIGATION, EXCEPT FOR GOOD CAUSE SHOWN. THE STATE AGENCY WHICH REFERRED THE DEBT TO THE UNIT MAY BE MADE A PARTY IN ANY HEARING BEFORE THE UNIT. NO ISSUES MAY BE CONSIDERED AT THE HEARING WHICH HAVE BEEN PREVIOUSLY LITIGATED.

(3) WITHIN 15 DAYS OF RECEIPT OF A TIMELY OR OTHERWISE PROPER REQUEST UNDER THIS SUBSECTION THE PERSON SHALL BE NOTIFIED OF THE DATE OF THE HEARING. IF, AFTER A HEARING, THE UNIT DETERMINES THAT A CERTIFICATION OR REFERRAL IS IN ERROR, IT SHALL TAKE ACTION AS WITH A SIMILAR DETERMINATION AFTER AN INVESTIGATION CONDUCTED UNDER SUBSECTION (B). A DETERMINATION BY THE UNIT OF THE VALIDITY OF THE DEBT OR CORRECTNESS OF THE AMOUNT OWED SHALL BE CONSIDERED AS FINAL AGENCY ACTION UNDER THE ADMINISTRATIVE PROCEDURE ACT.

(D) (1) A PERSON AGGRIEVED BY A FINAL DECISION OF THE UNIT CONCERNING THE VALIDITY OF THE DEBT OR CORRECTNESS OF THE AMOUNT MAY APPEAL THE DECISION IN ACCORDANCE WITH THE ADMINISTRATIVE PROCEDURE ACT. IF A PERSON DISPUTES A DENIAL OF A CLAIM FOR A REFUND BY THE COMPTROLLER ON GROUNDS OTHER THAN THE VALIDITY OF THE DEBT OR THE CORRECTNESS OF THE AMOUNT OWED AND THAT PERSON ALSO IS APPEALING AN ADVERSE DETERMINATION OF THE MARYLAND TAX COURT UNDER ARTICLE 81, THEN JUDICIAL REVIEW OF BOTH DECISIONS SHALL BE CONSOLIDATED.