

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 ARTICLE 41, SECTION 71(C-1). 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. WHENEVER A REFUND IS INSUFFICIENT TO SATISFY A DEBT, THE COMPTROLLER MAY WITHHOLD AMOUNTS FROM SUBSEQUENT REFUNDS DUE A PERSON UNTIL THE DEBT IS EXTINGUISHED. PARTIAL PAYMENTS OF THE DEBT SHALL FIRST BE APPLIED AGAINST ACCRUED INTEREST, IF ANY, AND THEN TO THE PRINCIPAL AMOUNT OF THE DEBT.

(3) INTEREST ON A DEBT MAY BE WITHHELD AT THE RATE ESTABLISHED FOR THAT DEBT BY LAW OR CONTRACT.