

(ii) An application has been made to the bureau for support enforcement services.

[(4)] (5) The Comptroller shall withhold any income tax refund that may be due to an obligor certified by the bureau.

(i) The full amount of the refund shall be paid to the bureau, but not to exceed the amount of the accumulated arrearage. Any refund in excess of the accumulated arrearage shall be promptly paid to the taxpayer.

(ii) The obligor shall be notified of the amount paid to the bureau and of the rights provided by paragraph [(5)] (6) of this subsection.

(iii) The Comptroller may not question the certification made by the bureau.

[(5)] (i) If a taxpayer whose income tax refund has been paid to the bureau pursuant to this subsection disputes the existence or amount of the arrearage, the taxpayer may request the bureau to investigate the contention.

(ii) If the bureau determines that an excessive amount has been withheld, it shall promptly pay the improperly withheld amount to the taxpayer.]

[(iii)] (6)(I) Any taxpayer who disputes the determination of the bureau with regard to the existence or amount of the arrearage shall have the right to appeal to the Income Maintenance Administration in the manner and form prescribed by regulation.

[(iv)] (II) If it is determined on appeal that payments on the date of noting the appeal are in excess of the obligations, the Income Maintenance Administration shall promptly pay to the taxpayer the amount withheld in excess of obligations.

[(6)] (7) The Secretary of Human Resources and Comptroller may promulgate rules and regulations to implement this subsection.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1983.

Approved May 24, 1983.

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