

(d) THE EXERCISE OF ALL AUTHORITY, DUTIES, AND FUNCTIONS VESTED IN THE CHILD SUPPORT ENFORCEMENT ADMINISTRATION UNDER THIS SECTION OR ANY OTHER LAW OF THIS STATE SHALL BE SUBJECT TO THE AUTHORITY OF THE SECRETARY OF HUMAN RESOURCES AS SET FORTH IN ARTICLE 41 OF THE CODE OR ELSEWHERE IN THE LAWS OF THIS STATE. If in the judgment of the Secretary of Human Resources a local department of social services has demonstrated that it is capable of carrying out any responsibility of the [bureau] ADMINISTRATION, and a delegation of such responsibility is consistent with departmental guidelines, the Secretary shall, if requested by the local government, delegate it to the local department for so long as such conditions are met.

(e) (1) The [bureau] ADMINISTRATION may certify to the Comptroller any person whose court-ordered support obligations are more than 60 days in arrears. The certification may be made annually. The obligor shall be notified of the certification and the right of immediate appeal to the [Income Maintenance Administration] CHILD SUPPORT ENFORCEMENT ADMINISTRATION in the manner and form prescribed by regulation.

(2) The certification shall include the following information, if known:

(i) The full name and address of the obligor, and any other names known to be used by that person.

(ii) The social security number of the obligor.

(iii) The amount of accumulated arrearage of the support obligation.

(3) This subsection applies if the obligor is more than 60 days behind in support payments as required by the most recent court order; and

(i) The State has received an assignment of rights pursuant to § 48(2) of this article; or

(ii) An application has been made to the [bureau for support enforcement services] CHILD SUPPORT ENFORCEMENT ADMINISTRATION.

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

(i) The full amount of the refund shall be paid to the [bureau] ADMINISTRATION, 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] ADMINISTRATION and of the rights provided by paragraph (5) of this subsection.