

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

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

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

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

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

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

Article 89C - Support of Dependents

14.

(b) If the [bureau of support enforcement] CHILD SUPPORT ENFORCEMENT ADMINISTRATION or a person whom the [bureau] ADMINISTRATION approves for child support services is the petitioner, the petitioner shall be represented as provided in Article 88A, § 59(c).

17.

The [bureau of support enforcement] CHILD SUPPORT ENFORCEMENT ADMINISTRATION of the [State Social Services Administration] DEPARTMENT OF HUMAN RESOURCES is the State information agency under this article and shall:

(1) Compile a list of the courts and their addresses in this State having jurisdiction under this article and transmit the same to the State information agency of every other state which has adopted this or a substantially similar act;

(2) Maintain a register of the lists received from other states and transmit copies of the list as soon as possible after receipt to every court in this State having jurisdiction under this article; and