

(C) "NONTAX LIABILITY DUE THE STATE" MEANS A LIABILITY CERTIFIED BY THE SECRETARY OF BUDGET AND MANAGEMENT TO THE COMPTROLLER.

(D) "REFUND" MEANS AN AMOUNT DESCRIBED AS A REFUND OF TAX UNDER THE PROVISIONS OF LAW THAT AUTHORIZE ITS PAYMENT.

(E) "VENDOR PAYMENT":

(1) MEANS ANY PAYMENT, OTHER THAN A REFUND, MADE BY THE STATE TO ANY PERSON;

(2) INCLUDES ANY EXPENSE REIMBURSEMENT TO AN EMPLOYEE OF THE STATE; AND

(3) DOES NOT INCLUDE A PERSON'S SALARY, WAGES, OR PENSION.

13-931.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A FEDERAL OFFICIAL MAY:

(1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF A PERSON'S DELINQUENT NONTAX LIABILITY OWED BY THE PERSON TO THE FEDERAL GOVERNMENT; AND

(2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND AND VENDOR PAYMENT TO WHICH THE PERSON IS ENTITLED.

(B) A FEDERAL OFFICIAL MAY CERTIFY AND REQUEST THE COMPTROLLER TO WITHHOLD A REFUND OR VENDOR PAYMENT ONLY IF THE LAWS OF THE UNITED STATES:

(1) ALLOW THE COMPTROLLER, ON BEHALF OF THE STATE, TO CERTIFY TAX AND NONTAX LIABILITIES DUE TO THE STATE;

(2) ALLOW THE COMPTROLLER, ON BEHALF OF THE STATE, TO ENTER INTO A RECIPROCAL AGREEMENT WITH THE UNITED STATES, PURSUANT TO WHICH THE FEDERAL OFFICIAL WOULD BE REQUIRED TO OFFSET FEDERAL PAYMENTS TO COLLECT DELINQUENT DEBTS OWED TO THE STATE; AND

(3) PROVIDE FOR THE PAYMENT OF THE AMOUNT WITHHELD TO THE STATE.

(C) THE COMPTROLLER SHALL APPLY A REFUND OR VENDOR PAYMENT RECEIVED FROM A FEDERAL OFFICIAL ACCORDING TO THE PRIORITIES UNDER § 13-918 OF THIS SUBTITLE.

13-932.

(A) A CERTIFICATION BY A FEDERAL OFFICIAL TO THE COMPTROLLER SHALL INCLUDE:

(1) THE FULL NAME AND ADDRESS OF THE PERSON AND ANY OTHER NAMES KNOWN TO BE USED BY THE PERSON;