

(ii) motor fuel, as defined in § 9-101 of this article, that:

2. is bought by:

A. the United States or a unit of the United States government: for

B. THE DEPARTMENT OF GENERAL SERVICES FOR USE BY STATE AGENCIES: OR

IB.1 C. a person who is required to pay a tax on the same fuel to another state:

13-923. RESERVED.

13-924. RESERVED.

PART V. POLITICAL SUBDIVISION LIABILITIES - WITHHOLDING OF TAX REFUNDS AND PAYMENTS.

13-925.

(A) IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) "LOCAL OFFICIAL" MEANS A UNIT OR OFFICIAL OF A POLITICAL SUBDIVISION OF THE STATE CHARGED WITH THE IMPOSITION, ASSESSMENT, OR COLLECTION OF TAXES OR OTHER LIABILITIES PAYABLE TO THE POLITICAL SUBDIVISION.

(C) "REFUND" MEANS A REFUND OF ANY TAX IMPOSED UNDER MARYLAND LAW.

(D) (1) "VENDOR PAYMENT" MEANS ANY PAYMENT MADE BY THE STATE OR BY A POLITICAL SUBDIVISION OF THE STATE TO ANY PERSON.

(2) "VENDOR PAYMENT" INCLUDES ANY EXPENSE REIMBURSEMENT PAYABLE TO AN EMPLOYEE OF THE STATE OR OF A POLITICAL SUBDIVISION OF THE STATE.

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

13-926.

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

(1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF A PERSON'S DELINQUENT TAX LIABILITY OR ANY OTHER LIABILITY OWED BY THE PERSON TO THE LOCAL OFFICIAL'S POLITICAL SUBDIVISION; AND

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