

(B) A LOCAL OFFICIAL MAY NOT CERTIFY OR REQUEST THE COMPTROLLER TO WITHHOLD A REFUND OR VENDOR PAYMENT UNLESS THE LAWS OF THE LOCAL OFFICIAL'S POLITICAL SUBDIVISION:

(1) ALLOW THE COMPTROLLER TO CERTIFY TAX DUE TO THE STATE;

(2) ALLOW THE COMPTROLLER TO REQUEST THE LOCAL OFFICIAL TO WITHHOLD FROM ANY VENDOR PAYMENT THE PERSON'S TAX DUE TO THE STATE; AND

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

(C) THE WITHHOLDING OF A REFUND OR VENDOR PAYMENT SHALL BE SUBJECT TO THE PRIORITIES UNDER § 13-918 OF THIS SUBTITLE.

13-927.

(A) A CERTIFICATION BY A LOCAL 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;

(2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX IDENTIFICATION NUMBER, IF KNOWN;

(3) THE AMOUNT OF THE TAX OR OTHER LIABILITY INCLUDING:

(I) A STATEMENT INDICATING THE NATURE OF THE LIABILITY; AND

(II) IN THE CASE OF A LIABILITY FOR TAXES, A DETAILED STATEMENT FOR EACH TAXABLE YEAR SHOWING TAX, INTEREST, AND PENALTY; AND

(4) A STATEMENT THAT ALL ADMINISTRATIVE REMEDIES AND APPEALS HAVE BEEN EXHAUSTED AND THAT THE TAX OR OTHER LIABILITY HAS BECOME FINAL.

(B) THE COMPTROLLER SHALL DETERMINE IF A PERSON FOR WHOM A CERTIFICATION IS RECEIVED IS DUE A REFUND OF MARYLAND TAX OR A VENDOR PAYMENT.

(C) SUBJECT TO SUBSECTION (D) OF THIS SECTION, AS TO ANY PERSON DUE A REFUND OR VENDOR PAYMENT, THE COMPTROLLER SHALL:

(1) WITHHOLD ANY REFUND AND VENDOR PAYMENT THAT IS DUE A PERSON WHOSE NAME HAS BEEN CERTIFIED BY A LOCAL OFFICIAL;

(2) NOTIFY THE PERSON OF THE AMOUNT WITHHELD IN ACCORDANCE WITH THE CERTIFICATION BY A LOCAL OFFICIAL OF THE EXISTENCE OF A TAX OR OTHER LIABILITY;

(3) PAY TO THE POLITICAL SUBDIVISION THE LESSER OF: