- (1) A REFUND INTERCEPTION REQUEST TO COLLECT AN UNPAID STATE, COUNTY, OR MUNICIPAL TAX;
- (2) A REFUND INTERCEPTION REQUEST UNDER THIS PART II OF THIS SUBTITLE; AND
  - (3) ANY OTHER REFUND INTERCEPTION REQUEST.
  - (H) (I) RULES AND REGULATIONS.

THE SECRETARY OF HUMAN RESOURCES AND THE STATE COMPTROLLER MAY ADOPT RULES AND REGULATIONS TO CARRY OUT THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Article 88A, § 59(e).

In subsections (b)(2) and (d)(2) of this section, the defined term "Administration" is substituted for the former term "bureau" in light of Article 88A, § 1A(a) and Ch. 61, Acts of 1983.

In subsection (d)(2)(i) of this section, the phrase "accuracy of the reported arrearage" is substituted for the former phrase "correctness of the certification", for clarity.

In subsection (d)(2)(ii) of this section, the phrase "amount of the reported arrearage" is new language added for clarity.

In subsection (g)(1) of this section, the introductory clause "On receipt of notice of intercept from the State Comptroller" is new language added for clarity.

The Commission to Revise the Annotated Code calls the attention of the General Assembly to the fact that this section makes no provision for an appeal to the courts from a final decision of the Administration. However, the Secretary of Human Resources has provided a right of appeal by regulation. See COMAR 07.07.02.05.D.

Defined terms: "Administration" § 10-101 "Obligor" § 10-101 "Support" §§ 1-101 and 10-101

10-114. DUTIES OF THE SECRETARY OF HUMAN RESOURCES.

THE SECRETARY OF HUMAN RESOURCES SHALL:

(1) ADOPT RULES AND REGULATIONS FOR THE COLLECTION OF SUPPORT;