

(6) THE SECRETARY OF HUMAN RESOURCES, THE STATE COMPTROLLER, AND THE DIRECTOR OF THE STATE LOTTERY AGENCY SHALL ADOPT REGULATIONS TO IMPLEMENT THIS SUBSECTION.

[(g)] (H) (1) On receipt of notice of intercept from the State Comptroller, any obligor who disputes the existence or amount of the arrearage may appeal to the Administration.

(2) If the Administration finds that an excessive amount was withheld from the obligor's income tax refund OR STATE LOTTERY PRIZE, the Administration promptly shall pay to the taxpayer the excess amount withheld.

[(h)] (I) The Comptroller shall honor REFUND interception requests in the following order:

(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.

[(i)] (J) The Secretary of Human Resources and the State Comptroller may adopt rules and regulations to carry out this section.

Article - State Government

9-120.

(a) The Comptroller shall distribute the State Lottery Fund to pay:

(1) on a pro rata basis for the daily and nondaily State lottery games, the expenses of administering and operating the State lottery, as authorized under this subtitle and the State budget; and

(2) then, EXCEPT AS PROVIDED IN § 10-113(G) OF THE FAMILY LAW ARTICLE, the holder of each winning ticket or share.

9-122.

(b) (1) Except as otherwise provided in this subsection AND § 10-113(G) OF THE FAMILY LAW ARTICLE, a prize won under this subtitle is not assignable.

(2) If the prize winner dies before the prize is paid, the prize may be paid to the estate of the prize winner.