

BY repealing and reenacting, with amendments,

Article 19 - Comptroller
Section 43
Annotated Code of Maryland
(1981 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, without amendments,

Article 19 - Comptroller
Section 44
Annotated Code of Maryland
(1981 Replacement Volume and 1986 Supplement)

BY repealing and reenacting, with without amendments,

Article - Education
Section 18-1003(b)
Annotated Code of Maryland
(1985 Replacement Volume and 1986 Supplement)

BY adding to

Article - Education
Section 18-1003(c)
Annotated Code of Maryland
(1985 Replacement Volume and 1986 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 19 - Comptroller

43.

In this subtitle the following words have the meanings indicated:

(a) "Debt" means any liquidated sum due and owing any State agency which has accrued through contract, subrogation, tort, operation of law, or other cause of action, regardless of whether there is an outstanding judgment for that sum.

(b) "Person" means any individual, fiduciary or business entity which may be entitled to receive a Maryland income tax refund and which owes money to, or has a delinquent account with, any State agency which has not been adjudged satisfied by court order, set aside by court order, or discharged in bankruptcy.

(c) "Refund" means any person's Maryland income tax refund.