

(1) IF AN EMPLOYER KNOWS OR HAS REASON TO KNOW OF THE IMPORT OF THE CONTENTS OF THE CERTIFIED MAIL AND REFUSES TO ACCEPT ITS DELIVERY, SERVICE AS REQUIRED UNDER SUBSECTION (B)(1) OF THIS SECTION IS MADE WHEN DELIVERY IS REFUSED.

(2) SERVICE AS REQUIRED UNDER SUBSECTION (B)(2) OF THIS SECTION IS MADE WHEN PERSONAL SERVICE IS MADE ON AN OFFICER OR PAYMASTER OF THE EMPLOYER.

(D) WAGE PAYMENT AFTER NOTICE.

(1) FROM WAGES, AS DEFINED IN § 10-101 OF THIS ARTICLE, THAT ARE DUE OR BECOME PAYABLE ON OR AFTER THE DATE ON WHICH A NOTICE OF WAGE LIEN IS SERVED TO THE DATE ON WHICH A NOTICE OF SATISFACTION OR RELEASE OF THE WAGE LIEN IS RECEIVED, AN EMPLOYER OR PAYMASTER PROMPTLY SHALL PAY TO THE COMPTROLLER ANY WAGES DUE TO THE DELINQUENT TAXPAYER, EXCLUDING ONLY THOSE AMOUNTS SPECIFIED IN PARAGRAPH (2) OF THIS SUBSECTION.

(2) THE AMOUNT EXCLUDED UNDER PARAGRAPH (1) OF THIS SUBSECTION FROM WAGES PAID TO THE DELINQUENT TAXPAYER IS \$50 PLUS \$15 FOR EACH EXEMPTION FOR EACH WEEK.

(E) NOTICE OF SATISFACTION OR RELEASE OF LIEN.

THE COMPTROLLER PROMPTLY SHALL GIVE A NOTICE OF SATISFACTION OR RELEASE OF AN INCOME TAX WAGE LIEN TO EACH EMPLOYER OR PAYMASTER WHO RECEIVED NOTICE OF THE WAGE LIEN.

(F) INDIVIDUAL LIABILITY FOR NONCOMPLIANCE WITH WAGE LIEN.

IF, AFTER SERVICE OF A NOTICE OF INCOME TAX WAGE LIEN, AN EMPLOYER OR PAYMASTER PAYS AN EMPLOYEE WAGES IN EXCESS OF THE AMOUNT ALLOWED IN SUBSECTION (D)(2) OF THIS SECTION, THE EMPLOYER OR PAYMASTER OR BOTH SHALL BE PERSONALLY LIABLE FOR THE EXCESS WAGES PAID TO THE EMPLOYEE. HOWEVER, THE TOTAL AMOUNT THAT THE COMPTROLLER RECOVERS MAY NOT EXCEED THE TOTAL AMOUNT PAID TO THE EMPLOYEE IN VIOLATION OF THIS SECTION.

REVISOR'S NOTE: This section is new language derived without substantive change from the second through seventh sentences of former Art. 81, § 322(5).

In subsections (a)(1) and (d)(1) of this section, the former references to "salary ... hire, remuneration and compensation for personal services" are deleted as included in the reference to "wages, as defined in § 10-101 of this article".

In subsection (a)(2) of this section, the reference to an office "in this State" is substituted for the former references to a "local" office and to a "branch of said government agency or instrumentality established in this State", for clarity.