

In the introductory language of subsection (b) of this section, the former reference to the Comptroller's "duly authorized representative" is deleted as included in the defined term "Comptroller".

In subsection (c)(2) of this section, the defined term "paymaster" is substituted for the former reference to "a duly authorized officer, representative or agent of the employer or any agent or representative in charge of the payroll accounts or records of an employer", for clarity and brevity.

In subsection (d)(1) of this section, the former reference to wages that are "earned" are deleted as included in the reference to wages that "become payable", for clarity.

Also in subsection (d)(1) of this section, the former references to "being personally served" and to the "refusal" to receive "receipt" of notice by certified mail are deleted as unnecessary in light of subsections (b) and (c) of this section.

Also in subsection (d)(1) of this section, the former prohibition against an employer or paymaster's "credit[ing]" wages is deleted as included in the restriction on paying wages.

In subsection (f) of this section, the former words "cause to be paid" are deleted as unnecessary in light of the use of the word "pays" and in light of the definition of "paymaster".

Defined terms: "Comptroller" § 1-101
"Income tax" § 1-101 "Person" § 1-101

13-813. RESERVED.

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PART III. ACTIONS TO COLLECT TAX.

13-815. IN GENERAL.

(A) AUTHORIZED.

WITHIN THE PERIOD ALLOWED IN SUBTITLE 11 OF THIS TITLE, AN ACTION TO COLLECT TAX IMPOSED UNDER THIS ARTICLE MAY BE BROUGHT IN A COURT OF COMPETENT JURISDICTION.

(B) MULTIPLE CLAIMS.

IF A PERSON OWES STATE AND COUNTY OR MUNICIPAL CORPORATION TAXES TO THE SAME TAX COLLECTOR, AN ACTION UNDER THIS SECTION MAY COMBINE CLAIMS FOR THOSE TAXES.