[(e)](G)　The State Comptroller may not question the certification made by the Administration OR THE DEPARTMENT OF HEALTH AND MENTAL HYGIENE.

[(f)] (H)　The State Comptroller shall:

(1)　IN CASE OF AN ARREARAGE, withhold and pay to the Administration any income tax refund due to the obligor, in an amount not more than the amount of the arrearage AND CONVERTED FUNDS COMBINED;

(2)　IN THE CASE OF CONVERTED FUNDS, PAY TO THE DEPARTMENT ANY INCOME TAX REFUND DUE TO THE OBLIGOR IN AN AMOUNT NOT MORE THAN THE AMOUNT EXPENDED BY THE DEPARTMENT;

(2)　(3)　pay to the obligor any part of the income tax refund over the amount of the arrearage AND CONVERTED FUNDS; and

(3)　(4)　notify the obligor of:

(i)　the amount paid to the Administration; and

(ii)　the rights of the obligor under subsection [(g)] (I) of this section.

[(g)](I)　(1)　On receipt of notice of intercept from the State Comptroller, any obligor who disputes the existence or amount of the arrearage OR CONVERTED FUNDS may [appeal to the Administration] FILE AN APPEAL IN ACCORDANCE WITH TITLE 10 OF THE STATE GOVERNMENT ARTICLE.

(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)](J)　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 FOR ARREARS OF SUPPORT PAYMENTS; [and]

(3)　A REFUND INTERCEPTION REQUEST FOR CONVERTED FUNDS UNDER THIS SUBTITLE § 15-122.2 OF THE HEALTH – GENERAL ARTICLE; AND

[(3)](4)　any other refund interception request.

[(i)] (K)　The Secretary of Human Resources, [and] the State Comptroller, AND THE SECRETARY OF HEALTH AND MENTAL HYGIENE may adopt rules and regulations to carry out this section.

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(e)　For purposes of this Part III of this subtitle, support shall include:

(1)　child support;