

(1) PAY TO THE DEPARTMENT ANY INCOME TAX REFUND DUE TO THE PERSON CERTIFIED IN AN AMOUNT NOT MORE THAN THE AMOUNT CERTIFIED BY THE DEPARTMENT;

(2) PAY TO THE PERSON CERTIFIED ANY PART OF THE INCOME TAX REFUND OVER THE AMOUNT OF THE CONVERTED FUNDS; AND

(3) NOTIFY THE PERSON CERTIFIED OF:

(I) THE AMOUNT PAID TO THE DEPARTMENT; AND

(II) THE RIGHTS OF THE PERSON CERTIFIED UNDER SUBSECTION (B) OF THIS SECTION.

(F) (1) ON RECEIPT OF A NOTICE OF INTERCEPT FROM THE STATE COMPTROLLER, ANY PERSON CERTIFIED BY THE DEPARTMENT WHO DISPUTES THE EXISTENCE OR AMOUNT OF THE CONVERTED FUNDS MAY FILE AN APPEAL IN ACCORDANCE WITH TITLE 10 OF THE STATE GOVERNMENT ARTICLE.

(2) IF THE DEPARTMENT FINDS THAT AN EXCESSIVE AMOUNT WAS WITHHELD FROM THE PERSON'S INCOME TAX REFUND, THE DEPARTMENT PROMPTLY SHALL PAY TO THE TAXPAYER THE EXCESS AMOUNT WITHHELD.

(G) 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 § 10-113 OF THE FAMILY LAW ARTICLE FOR ARREARS OF SUPPORT PAYMENTS;

(3) A REFUND INTERCEPTION REQUEST FOR CONVERTED FUNDS UNDER THIS SUBTITLE; AND

(4) ANY OTHER REFUND INTERCEPTION REQUEST.

(H) THE SECRETARY AND THE STATE COMPTROLLER MAY ADOPT REGULATIONS TO CARRY OUT THIS SECTION.

#### Article 48A – Insurance Code

490W.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "ORDER" MEANS AN ORDER THAT CREATES OR RECOGNIZES THE RIGHT OF A CHILD TO RECEIVE BENEFITS UNDER A PARENT'S HEALTH INSURANCE COVERAGE AND THAT IS ISSUED BY:

(I) A COURT OF THIS STATE OR ANOTHER STATE OR TERRITORY; OR

(II) AN ADMINISTRATIVE AGENCY OF ANOTHER STATE OR TERRITORY.