

Article – Tax – General

Subtitle 9. Refunds and Offsets.

13-910. RESERVED.

13-911. RESERVED.

PART III. DEBT CERTIFICATION – WITHHOLDING OF INCOME TAX REFUNDS.

13-912. DEFINITIONS.

(A) IN GENERAL.

IN THIS PART THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

REVISOR’S NOTE: This subsection is new language derived without substantive change from the lead-in language of former Art. 19, § 43.

(B) CENTRAL COLLECTION UNIT.

“CENTRAL COLLECTION UNIT” MEANS THE CENTRAL COLLECTION UNIT IN THE DEPARTMENT OF BUDGET AND MANAGEMENT.

REVISOR’S NOTE: This subsection is new language derived without substantive change from former Art. 19, § 43(e). The defined term “Central Collection Unit” is substituted for the former defined term “unit” in this subsection and throughout this Part for accuracy and to avoid confusion with the term “unit” as it is commonly used throughout revised articles as the general term for an organization in the State government.

(C) DEBT.

(1) “DEBT” MEANS:

(I) A LIQUIDATED SUM DUE AND OWING ANY STATE AGENCY THAT 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; OR

(II) A DELINQUENT RESTITUTION ACCOUNT ON AN ORDER OF RESTITUTION REFERRED TO THE UNIT FOR COLLECTION UNDER ARTICLE 27, § 810 OF THE CODE.

(2) “DEBT” INCLUDES CONVERTED FUNDS AS DEFINED IN § 15-122.2 OF THE HEALTH – GENERAL ARTICLE.

REVISOR’S NOTE: This subsection is new language derived without substantive change from former Art. 19, § 43(a).

(D) DEBTOR.

“DEBTOR” MEANS: