

INCLUDING ANY MINIMUM DEBT AMOUNT, THAT MAY BE REFERRED TO THE CENTRAL COLLECTION UNIT FOR WITHHOLDING.

(2) SUBJECT TO § 13-918 OF THIS SUBTITLE, IF MORE THAN ONE STATE AGENCY IS OWED MONEY BY THE SAME DEBTOR, ANY AMOUNT WITHHELD FROM AN INCOME TAX REFUND SHALL BE APPLIED IN THE ORDER OF REFERRAL OF THE DEBT BY THE STATE AGENCIES.

(C) OTHER REMEDIES; DEFENSES.

(1) SUBJECT TO PARAGRAPH (2) OF THIS SUBSECTION, THE WITHHOLDING OF DEBT FROM AN INCOME TAX REFUND AUTHORIZED BY THIS PART DOES NOT PRECLUDE USE OF ANY OTHER REMEDY PROVIDED BY LAW FOR THE COLLECTION OF DEBTS OWED TO THE STATE AND THIS PART SHALL BE LIBERALLY CONSTRUED TO EFFECTUATE ITS PURPOSES.

(2) THIS PART SHALL BE INTERPRETED IN A MANNER THAT DOES NOT DEPRIVE A DEBTOR OF ANY RIGHTS OR DEFENSES THAT WOULD BE AVAILABLE TO THAT DEBTOR IN DEFENDING AGAINST A CLAIM OF SETOFF INCIDENT TO A JUDICIAL PROCEEDING.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 19, § 44.

13-914. PRE-CERTIFICATION NOTICE.

(A) NOTICE REQUIRED.

AT LEAST 30 CALENDAR DAYS BEFORE CERTIFYING A DEBT TO THE COMPTROLLER, THE CENTRAL COLLECTION UNIT SHALL NOTIFY THE DEBTOR IN WRITING THAT IT INTENDS TO REQUEST THE COMPTROLLER TO WITHHOLD THE DEBT FROM ANY INCOME TAX REFUND DUE THE DEBTOR.

(B) CONTENT.

THE NOTICE REQUIRED UNDER SUBSECTION (A) OF THIS SECTION SHALL ADVISE THE DEBTOR OF:

- (1) THE AMOUNT DUE AND OWING;
- (2) THE BASIS OF THE DEBT;
- (3) THE OPPORTUNITY TO REQUEST AN INVESTIGATION OF THE DEBT;
- (4) THE OPPORTUNITY TO CONTEST ANY ADVERSE DETERMINATION AFTER AN INVESTIGATION IN A HEARING BEFORE THE CENTRAL COLLECTION UNIT; AND
- (5) THE RIGHT TO A JUDICIAL APPEAL OF A FINAL ACTION BY THE CENTRAL COLLECTION UNIT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 19, § 45(a).