

13-915. CERTIFICATION TO COMPTROLLER; WITHHOLDING OF REFUND.

(A) CERTIFICATION TO COMPTROLLER.

(1) A CERTIFICATION BY THE CENTRAL COLLECTION UNIT TO THE COMPTROLLER SHALL BE MADE ON OR BEFORE NOVEMBER 1 OF EACH CALENDAR YEAR IN THE FORM THAT THE COMPTROLLER PRESCRIBES.

(2) THE CERTIFICATION SHALL INCLUDE:

(I) THE FULL NAME AND ADDRESS OF THE DEBTOR AND ANY OTHER NAMES KNOWN TO BE USED BY THE DEBTOR;

(II) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX IDENTIFICATION NUMBER OF THE DEBTOR; AND

(III) THE AMOUNT OF THE DEBT.

(B) WITHHOLDING AND PAYMENT TO CENTRAL COLLECTION UNIT OF REFUND.

(1) THE COMPTROLLER SHALL:

(I) WITHHOLD ANY INCOME TAX REFUND THAT MAY BE DUE TO A DEBTOR WHOSE NAME HAS BEEN CERTIFIED BY THE CENTRAL COLLECTION UNIT; AND

(II) PAY TO THE CENTRAL COLLECTION UNIT THE ENTIRE REFUND OR THE AMOUNT CERTIFIED BY THE CENTRAL COLLECTION UNIT, WHICHEVER IS LESS.

(2) ALL MONEYS PAID TO THE CENTRAL COLLECTION UNIT BY THE COMPTROLLER UNDER THIS PART SHALL BE DISPOSED OF BY THE CENTRAL COLLECTION UNIT AS PROVIDED IN § 3-305 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.

(3) ANY INCOME TAX REFUND IN EXCESS OF THE CERTIFIED AMOUNT SHALL BE PAID TO THE DEBTOR.

(4) THE COMPTROLLER SHALL NOTIFY THE DEBTOR OF:

(I) ANY AMOUNT PAID TO THE CENTRAL COLLECTION UNIT; AND

(II) THE DEBTOR'S RIGHT:

1. TO REQUEST AN INVESTIGATION BY THE CENTRAL COLLECTION UNIT OF THE VALIDITY OF THE DEBT OR CORRECTNESS OF THE AMOUNT; AND

2. TO AN ADMINISTRATIVE HEARING AND JUDICIAL APPEAL IF THE CENTRAL COLLECTION UNIT MAKES A DETERMINATION ADVERSE TO THE DEBTOR.

(C) JOINT TAX RETURN; PARTIAL PAYMENT OF DEBT; INTEREST.