

(7) A DETERMINATION BY THE CENTRAL COLLECTION UNIT OF THE VALIDITY OF THE DEBT OR CORRECTNESS OF THE AMOUNT OWED SHALL BE CONSIDERED AS FINAL AGENCY ACTION UNDER THE ADMINISTRATIVE PROCEDURE ACT.

(B) APPEAL.

(1) A DEBTOR AGGRIEVED BY A FINAL DECISION OF THE CENTRAL COLLECTION UNIT CONCERNING THE VALIDITY OF THE DEBT OR CORRECTNESS OF THE AMOUNT MAY APPEAL THE DECISION AS PROVIDED FOR CONTESTED CASES IN §§ 10-222 AND 10-223 OF THE STATE GOVERNMENT ARTICLE.

(2) IF A DEBTOR DISPUTES A DENIAL BY THE COMPTROLLER OF A CLAIM FOR AN INCOME TAX REFUND ON GROUNDS OTHER THAN THE VALIDITY OF THE DEBT OR THE CORRECTNESS OF THE AMOUNT OWED AND THAT DEBTOR ALSO IS APPEALING AN ADVERSE DETERMINATION OF THE MARYLAND TAX COURT UNDER § 13-532 OF THIS TITLE, JUDICIAL REVIEW OF BOTH DECISIONS SHALL BE CONSOLIDATED.

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

13-918. ORDER OF HONORING REQUESTS.

THE COMPTROLLER SHALL HONOR INCOME TAX 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 TITLE 10, SUBTITLE 1, PART II OF THE FAMILY LAW ARTICLE;

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

(4) ANY OTHER REFUND INTERCEPTION REQUEST.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 19, § 46(f). The reference in item (3) of this section is added to make this section consistent with § 15-122.2 of the Health - General Article and § 10-113 of the Family Law Article, both of which were amended by Chapter 113 of the Acts of 1994 to provide priority for refund interception requests for converted funds under § 15-122.2 of the Health - General Article.

13-919. REGULATIONS.

(A) SECRETARY OF BUDGET AND MANAGEMENT.