

(2) Except as provided in paragraph (3) of this subsection, the Comptroller or the Department may not require payment in funds that are immediately available to the State if the unpaid tax liability in connection with a tax return, report, or other document is less than ~~[\$20,000]~~ \$10,000.

(3) (i) The Comptroller may require a person who is an agent of the payor or employer as defined in § 10-905 of this article to make payments in immediately available funds on the date the payment is due by the employer or payor if the total amount of the payments to be made by the agent for any pay period exceeds ~~[\$20,000]~~ \$10,000 in the aggregate.

(ii) Any amounts for which an agent has not received timely payment from an employer or payor:

1. shall be excluded for purposes of determining whether the total amount of payments to be made by an agent for a pay period exceeds ~~[\$20,000]~~ \$10,000 in the aggregate; and

2. may not be required to be paid in immediately available funds under this paragraph.

(iii) This paragraph does not impose or affect liability for the payment of any tax.

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(c) Tax information may be disclosed to:

(1) an employee or officer of the State who, by reason of that employment or office, has the right to the tax information;

(2) another tax collector;

(3) the Maryland Tax Court; ~~[and]~~

(4) a legal representative of the State, to review the tax information about a taxpayer:

(i) who applies for review under this title;

(ii) who appeals from a determination under this title; or

(iii) against whom an action to recover tax or a penalty is pending or will be initiated under this title; AND

(5) ANY LICENSE ISSUING AUTHORITY OF THE STATE REQUIRED BY STATE LAW TO VERIFY THROUGH THE COMPTROLLER THAT AN APPLICANT HAS PAID ALL UNDISPUTED TAXES AND UNEMPLOYMENT INSURANCE CONTRIBUTIONS PAYABLE TO THE COMPTROLLER OR THE SECRETARY OF LABOR, LICENSING, AND REGULATION OR THAT THE APPLICANT HAS PROVIDED FOR PAYMENT IN A MANNER SATISFACTORY TO THE UNIT RESPONSIBLE FOR COLLECTION.