

(I) A DEPOSITORY INSTITUTION, AS DEFINED IN THE FEDERAL DEPOSIT INSURANCE ACT UNDER 12 U.S.C. § 1813(C);

(II) A FEDERAL CREDIT UNION OR STATE CREDIT UNION, AS DEFINED IN THE FEDERAL CREDIT UNION ACT UNDER 12 U.S.C. § 1752;

(III) A STATE CREDIT UNION REGULATED UNDER TITLE 6 OF THE FINANCIAL INSTITUTIONS ARTICLE; OR

(IV) A BENEFIT ASSOCIATION, INSURANCE COMPANY, SAFE DEPOSIT COMPANY, MONEY MARKET MUTUAL FUND, OR SIMILAR ENTITY DOING BUSINESS IN THE STATE THAT HOLDS PROPERTY OR MAINTAINS ACCOUNTS REFLECTING PROPERTY BELONGING TO OTHERS.

(5) "OBLIGOR" MEANS A PERSON WHOSE PROPERTY IS SUBJECT TO A TAX LIEN.

(B) THE COMPTROLLER MAY REQUEST FROM A FINANCIAL INSTITUTION INFORMATION AND ASSISTANCE TO ENABLE THE COMPTROLLER TO ENFORCE THE TAX LAWS OF THE STATE.

(C) (1) THE COMPTROLLER MAY REQUEST NOT MORE THAN FOUR TIMES A YEAR FROM A FINANCIAL INSTITUTION THE INFORMATION SET FORTH IN SUBSECTION (D)(2) OF THIS SECTION CONCERNING ANY OBLIGOR WHO IS DELINQUENT IN THE PAYMENT OF TAXES.

(2) A REQUEST FOR INFORMATION BY THE COMPTROLLER UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL:

(I) CONTAIN:

1. THE FULL NAME OF THE OBLIGOR AND ANY OTHER NAMES KNOWN TO BE USED BY THE OBLIGOR; AND

2. THE SOCIAL SECURITY NUMBER OR OTHER TAXPAYER IDENTIFICATION NUMBER OF THE OBLIGOR; AND

(II) BE TRANSMITTED TO THE FINANCIAL INSTITUTION IN AN ELECTRONIC FORMAT UNLESS THE FINANCIAL INSTITUTION SPECIFICALLY ASKS THE COMPTROLLER TO SUBMIT THE REQUEST IN WRITING.

(D) (1) WITHIN 30 DAYS AFTER A FINANCIAL INSTITUTION RECEIVES A REQUEST FOR INFORMATION UNDER SUBSECTION (C) OF THIS SECTION, THE FINANCIAL INSTITUTION SHALL, WITH RESPECT TO EACH OBLIGOR WHOSE NAME THE COMPTROLLER SUBMITTED TO THE FINANCIAL INSTITUTION, SUBMIT A REPORT TO THE COMPTROLLER

(2) THE REPORT DESCRIBED IN PARAGRAPH (1) OF THIS SUBSECTION SHALL CONTAIN, TO THE EXTENT REFLECTED IN THE RECORDS OF THE FINANCIAL INSTITUTION:

(I) THE FULL NAME OF THE OBLIGOR;