

employer or paymaster or both shall be personally liable for the excess amount paid to the employee. However, the total amount that the Comptroller recovers may not exceed the total amount paid to the employee in violation of this section.

13-812.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "ACCOUNT", "ACCOUNT HOLDER OF INTEREST", AND "FINANCIAL INSTITUTION" HAVE THE MEANINGS STATED IN § 13-804 OF THIS SUBTITLE.

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

(B) (1) (I) THE COMPTROLLER MAY SEND NOTICE OF A TAX LIEN TO ANY FINANCIAL INSTITUTION THAT THE COMPTROLLER REASONABLY BELIEVES HOLDS PROPERTY SUBJECT TO A TAX LIEN.

(II) THE NOTICE TO BE SENT UNDER THIS PARAGRAPH SHALL BE PROVIDED BY:

1. FIRST-CLASS MAIL, UNDER THE POSTMARK OF THE UNITED STATES POSTAL SERVICE, AT THE ADDRESS DESIGNATED FOR THIS PURPOSE BY THE FINANCIAL INSTITUTION OR, IF NO ADDRESS HAS BEEN DESIGNATED, TO THE PRINCIPAL OFFICE OF THE FINANCIAL INSTITUTION;

2. AN ELECTRONIC FORMAT AGREED ON BY THE COMPTROLLER AND THE FINANCIAL INSTITUTION; OR

3. ANY OTHER REASONABLE MANNER AS AGREED ON BY THE COMPTROLLER AND THE FINANCIAL INSTITUTION.

(2) THE NOTICE TO BE SENT BY THE COMPTROLLER TO A FINANCIAL INSTITUTION UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL CONTAIN:

(I) THE NAME OF THE OBLIGOR;

(II) THE AMOUNT OF THE TAX LIEN;

(III) THE LAST KNOWN ADDRESS OF THE OBLIGOR;

(IV) THE SOCIAL SECURITY NUMBER OR FEDERAL EMPLOYER IDENTIFICATION NUMBER OF THE OBLIGOR; AND

(V) A NOTICE TO IMMEDIATELY SEIZE AND ATTACH FROM ONE OR MORE ACCOUNTS HELD BY THE FINANCIAL INSTITUTION IN THE NAME OF THE OBLIGOR AN AGGREGATE AMOUNT EQUAL TO THE LESSER OF THE AMOUNTS IN ALL ACCOUNTS OR THE AMOUNT OF THE TAX LIEN.

(C) (1) ON RECEIPT OF THE NOTICE DESCRIBED IN SUBSECTION (B) OF THIS SECTION, THE FINANCIAL INSTITUTION PROMPTLY SHALL SEIZE AND ATTACH FROM ONE OR MORE OF THE ACCOUNTS OF THE OBLIGOR HELD BY THE FINANCIAL INSTITUTION AN AGGREGATE AMOUNT EQUAL TO THE LESSER OF: