

~~(3) THIS SECTION MAY NOT BE CONSTRUED TO PROHIBIT THE COMPTROLLER FROM COLLECTING TAXES DUE FROM A NONRESIDENT CONTRACTOR IN ANY OTHER MANNER AUTHORIZED BY LAW.~~

~~13-804.~~

~~(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 § 10-108.2 OF THE FAMILY LAW ARTICLE.~~

~~(2) (I) "ACCOUNT" MEANS:~~

~~1. ANY FUNDS FROM A DEMAND DEPOSIT ACCOUNT, CHECKING ACCOUNT, NEGOTIABLE ORDER OF WITHDRAWAL ACCOUNT, SAVINGS ACCOUNT, TIME DEPOSIT ACCOUNT, MONEY MARKET MUTUAL FUND ACCOUNT, OR CERTIFICATE OF DEPOSIT ACCOUNT;~~

~~2. ANY FUNDS PAID TOWARDS THE PURCHASE OF SHARES OR OTHER INTEREST IN A FINANCIAL INSTITUTION, AS DEFINED IN PARAGRAPH (4)(II) AND (III) OF THIS SUBSECTION; AND~~

~~3. ANY FUNDS OR PROPERTY HELD BY A FINANCIAL INSTITUTION, AS DEFINED IN PARAGRAPH (4)(IV) OF THIS SUBSECTION.~~

~~(II) "ACCOUNT" DOES NOT INCLUDE:~~

~~1. AN ACCOUNT OR PORTION OF AN ACCOUNT TO WHICH AN OBLIGOR DOES NOT HAVE ACCESS DUE TO THE PLEDGE OF THE FUNDS AS SECURITY FOR A LOAN OR OTHER OBLIGATION;~~

~~2. FUNDS OR PROPERTY DEPOSITED TO AN ACCOUNT AFTER THE TIME THAT THE FINANCIAL INSTITUTION INITIALLY ATTACHES THE ACCOUNT;~~

~~3. AN ACCOUNT OR PORTION OF AN ACCOUNT TO WHICH THE FINANCIAL INSTITUTION HAS A PRESENT RIGHT TO EXERCISE A RIGHT OF SETOFF;~~

~~4. AN ACCOUNT OR PORTION OF AN ACCOUNT THAT HAS AN ACCOUNT HOLDER OF INTEREST NAMED AS AN OWNER ON THE ACCOUNT; OR~~

~~5. AN ACCOUNT OR PORTION OF AN ACCOUNT TO WHICH THE OBLIGOR DOES NOT HAVE AN UNCONDITIONAL RIGHT OF ACCESS.~~

~~(3) "ACCOUNT HOLDER OF INTEREST" MEANS ANY PERSON, OTHER THAN THE OBLIGOR, WHO ASSERTS AN OWNERSHIP INTEREST IN AN ACCOUNT.~~

~~(4) "FINANCIAL INSTITUTION" MEANS:~~

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