

~~erved to the date on which a notice of satisfaction or release of the wage lien is received, an employer or paymaster promptly shall pay to the Comptroller any salary, wages, or other compensation due to the delinquent taxpayer, excluding only those amounts specified in paragraph (2) of this subsection.~~

~~(2) The amount excluded under paragraph (1) of this subsection from amounts paid to the delinquent taxpayer is the amount exempt from attachment provided in § 15-601.1 of the Commercial Law Article.~~

~~[(e)] (F) The Comptroller promptly shall give a notice of satisfaction or release of [an income] A tax wage lien to each employer or paymaster who received notice of the wage lien.~~

~~[(f)] (G) If, after service of a notice of [income] A tax wage lien, an employer or paymaster pays an employee salary, wages, or other compensation for personal services in excess of the amount allowed in subsection [(d)(2)] (E)(2) of this section, the 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 § 10-108.2 OF THE FAMILY LAW ARTICLE § 13-804 OF THIS SUBTITLE.~~

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

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

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

~~1. CERTIFIED MAIL, RETURN RECEIPT REQUESTED FIRST CLASS MAIL, UNDER THE POSTMARK OF THE UNITED STATES POSTAL SERVICE, 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 UPON BY THE COMPTROLLER AND THE FINANCIAL INSTITUTION; OR~~

~~3. OTHER REASONABLE MANNER AS DETERMINED BY THE COMPTROLLER AGREED UPON BY THE COMPTROLLER AND THE FINANCIAL INSTITUTION.~~