(5) A REQUEST FOR INTERCEPT MADE BY A TAXING OFFICIAL UNDER PART IV OF THIS SUBTITLE.

PART IV. OUT–OF–STATE INCOME TAX LIABILITY – WITHHOLDING OF INCOME TAX REFUNDS.

13–920.

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

(B) "REFUND" MEANS AN INDIVIDUAL'S MARYLAND INCOME TAX REFUND OR ANY OTHER STATE'S INDIVIDUAL INCOME TAX REFUND.

(C) "TAXING OFFICIAL" MEANS A UNIT OR OFFICIAL OF ANOTHER STATE CHARGED WITH THE IMPOSITION, ASSESSMENT, OR COLLECTION OF STATE INCOME TAXES.

13–921.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A TAXING OFFICIAL MAY:

(1) CERTIFY TO THE COMPTROLLER THE EXISTENCE OF AN INDIVIDUAL'S DELINQUENT INCOME TAX LIABILITY; AND

(2) REQUEST THE COMPTROLLER TO WITHHOLD ANY REFUND TO WHICH THE INDIVIDUAL IS ENTITLED.

(B) A TAXING OFFICIAL MAY NOT CERTIFY OR REQUEST THE COMPTROLLER TO WITHHOLD A REFUND UNLESS THE LAWS OF THE TAXING OFFICIAL'S STATE:

(1) ALLOW THE COMPTROLLER TO CERTIFY AN INCOME TAX DUE;

(2) ALLOW THE COMPTROLLER TO REQUEST THE TAXING OFFICIAL TO WITHHOLD THE INDIVIDUAL'S TAX REFUND; AND

(3) PROVIDE FOR THE PAYMENT OF THE REFUND TO MARYLAND.

(C) THE WITHHOLDING OF A REFUND SHALL BE SUBJECT TO THE PRIORITIES UNDER § 13–918 OF THIS SUBTITLE.

13–922.

(A) A CERTIFICATION BY A TAXING OFFICIAL TO THE COMPTROLLER SHALL INCLUDE:

(1) THE FULL NAME AND ADDRESS OF THE INDIVIDUAL AND ANY OTHER NAMES KNOWN TO BE USED BY THE INDIVIDUAL;

(2) THE SOCIAL SECURITY NUMBER OR FEDERAL TAX IDENTIFICATION NUMBER;

(3) THE AMOUNT OF THE INCOME TAX LIABILITY INCLUDING A DETAILED STATEMENT FOR EACH TAXABLE YEAR SHOWING TAX, INTEREST, AND PENALTY; AND