

authorize any refund or adjustment of moneys due and payable under the law and regulations in effect at the time such moneys were paid or to deny any refund required under § 20(g) [ (7) (B) ] (8) (I).

(2) When an adjustment or refund to any employing unit has been approved, the experience-rating record provided for in § 8 shall be corrected, but no contribution rate assigned to an employing unit shall be changed as a result of such adjustment or refund unless the application for the adjustment or refund is filed before the beginning of the twelve (12) month period for which the rate is assigned.

(3) In the event that any claim for refund or adjustment is rejected, a written notice of rejection shall be forwarded to the employing unit. Within ten days thereafter, the employing unit may petition the Board of Appeals for a formal hearing, setting forth the grounds upon which such refund or adjustment is claimed. The Board of Appeals shall grant such hearing and shall notify the petitioner of the time and place fixed for such hearing. After such hearing, the Board of Appeals shall make such order in the matter as may appear to it just and lawful, and shall furnish a copy of such order to the petitioner.

(c) Any aggrieved employer may secure a judicial review of the action of the Board of Appeals under subsection (a) or (b) of this section or § 8 [(d)] (G) of this article by appeal to the Superior Court of Baltimore City, or to the circuit court of the county in which the employer does business, as the case may be. The Board of Appeals may be a party to such appeal. In any judicial proceeding under this section, the findings of the Board of Appeals as to the fact, if supported by evidence and in the absence of fraud, shall be conclusive and the jurisdiction of said court shall be confined to questions of law. An appeal may be taken to the Court of Special Appeals in the same manner, but not inconsistent with the provisions of this article, as is provided in civil cases. It shall not be necessary, in any judicial proceeding under this section, to enter exceptions to the rulings of the Board of Appeals. In the event a final judgment is rendered in favor of such employer the Executive Director shall refund to such employer, as provided in subsection (b) of this section, an amount equal to the amount of contributions or interest found by said court to have been invalid or illegally collected.

20.

As used in this article, unless the context clearly requires otherwise:

(g) (7) "Employment" includes[;]: