

The exercise of all authority, duties, and functions vested in the Employment Security Administration or the Executive Director thereof by the provisions of this article or by any other laws of this State shall be subject to the authority of the Secretary of [Employment and Social Services] HUMAN RESOURCES as set forth in Article 41 of this Code or elsewhere in the laws of Maryland.

15.

(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(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] COMPETENT, MATERIAL, AND SUBSTANTIAL EVIDENCE IN VIEW OF THE ENTIRE RECORD, 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:

(a) "Base period" means the first four of the last five completed calendar quarters immediately preceding the commencement of the benefit year as defined in subsection (g) of this section. "BASE PERIOD EMPLOYER" MEANS AN EMPLOYER WHO PAID WAGES, FOR COVERED EMPLOYMENT INSURED WORK, TO AN INDIVIDUAL DURING THAT INDIVIDUAL'S BASE PERIOD.

(g) ~~(7)~~--"Employment"--includes--

~~(IX)--NOTWITHSTANDING ANY OTHER PROVISION OF THIS SECTION, "EMPLOYMENT" INCLUDES ANY SERVICE WHICH, UNDER THE FEDERAL UNEMPLOYMENT TAX ACT, IS REQUIRED TO BE CONSIDERED EMPLOYMENT IN ORDER FOR THIS ARTICLE TO BE CERTIFIED BY THE SECRETARY OF LABOR OR IN ORDER FOR EMPLOYERS TO RECEIVE A FULL TAX CREDIT AGAINST THE TAX IMPOSED BY THAT ACT.~~

(8) "Employment" does not include: