

composition, under the federal Bankruptcy Act of 1898, as amended, contributions then or thereafter due shall be entitled to priority as a tax, as provided in § 64(a) of that act (U.S.C.A., Title 11, § 104(a), as amended).

No final report or act of any executor, administrator, assignee, trustee, receiver, auditor or other fiduciary or officer engaged in administering the assets of any employer and acting under the authority and/or supervision of any court, shall be allowed or approved by the court unless the Executive Director shall have been given 10 days' written notice thereof, during which time he may file claim or interpose objection to such report or act.

21.

(a) As used in this section, unless the context clearly requires otherwise --

(8) "State law" means the unemployment insurance law of any state, approved by the United States Secretary of Labor under § 3304 of the Internal Revenue Code [of 1954].

#### Article - Agriculture

2-511.

The maximum value of any easement to be purchased shall be the asking price or the difference between the fair market value of the land and the agricultural value of the land, whichever is lower.

(4) If the landowner and foundation do not agree on the value of the easement as determined by a State appraisal, either the landowner or the foundation may request that the matter be referred to the property tax assessment appeal board as provided under § 3-107 of the Tax - Property Article, for arbitration as to the value of the easement. The value determined by that arbitration shall be binding upon the owner and the foundation in a purchase of the easement made subsequent to the arbitration for a period of two years, unless the landowner and the foundation agree upon a lesser value or the landowner or the foundation appeals the results of the arbitration to the Maryland Tax Court, and either party may further appeal from the Tax Court as provided in [Article 81, § 229(1) of the Code] § 13-532 OF THE TAX - GENERAL ARTICLE.

#### Article - Commercial Law

11-501.

(c) (1) "Cigarettes" [includes] MEANS any SIZE OR SHAPED roll for smoking[, regardless of size or shape,] THAT IS made