

(C) EACH YEAR THE BOARD OF TRUSTEES SHALL CERTIFY TO THE MARYLAND ENVIRONMENTAL SERVICE THE STATE'S NORMAL CONTRIBUTION RATE AND THE STATE'S ACCRUED LIABILITY CONTRIBUTION RATE AND THE AMOUNTS PAYABLE UNDER SUBSECTION (A)(1) OF THIS SECTION.

(D) THE MARYLAND ENVIRONMENTAL SERVICE SHALL PAY TO THE BOARD OF TRUSTEES THE AMOUNT OF THE CHARGES CERTIFIED TO THE MARYLAND ENVIRONMENTAL SERVICE BY THE BOARD OF TRUSTEES AS PROVIDED IN SUBSECTION (C) OF THIS SECTION. THE AMOUNTS CERTIFIED BY THE BOARD OF TRUSTEES SHALL BE PAID WITHIN 30 DAYS AFTER THE RECEIPT OF THE CERTIFICATE. IF THE MARYLAND ENVIRONMENTAL SERVICE FAILS TO PAY THE AMOUNTS CERTIFIED UNDER THIS SECTION WITHIN THE TIME REQUIRED BY LAW, IT IS LIABLE FOR A PENALTY OF 10 PERCENT OF THE AMOUNT DUE. HOWEVER, THE SECRETARY OF THE BOARD MAY ALLOW A GRACE PERIOD NOT TO EXCEED 10 ADDITIONAL CALENDAR DAYS. ALL AMOUNTS DUE AND UNPAID ON THE DATE OF PAYMENT ALSO SHALL BEAR INTEREST AT THE RATE OF 10 PERCENT A YEAR UNTIL THE DATE OF PAYMENT. THE STATE COMPTROLLER, ON NOTIFICATION BY THE SECRETARY THAT A DELINQUENCY EXISTS, IMMEDIATELY SHALL EXERCISE THE RIGHT OF SETOFF AGAINST ANY MONEY DUE OR TO BECOME DUE TO THE MARYLAND ENVIRONMENTAL SERVICE.

(E) ON RECEIPT OF THE PAYMENTS FROM THE MARYLAND ENVIRONMENTAL SERVICE, THE MARYLAND STATE RETIREMENT AND PENSION SYSTEMS SHALL CREDIT THESE AMOUNTS TO THE APPROPRIATE FUND OF THE SEVERAL SYSTEMS.

2-101.

(e) (2) "Employee" also includes:

(i) Any appointed or elected official of this State;

(ii) Any of the following appointed or elected officials of each county:

1. Clerk of the circuit court;

2. Register of wills;

3. State's Attorney; and

4. Sheriff;

(iii) An employee of the Office of the Sheriff of Baltimore City;

(iv) Any assessor unless the assessor is a member of a retirement or pension system operated by a political subdivision of the State; [and]

(v) The employees of a board of supervisors of elections; AND

(VI) AN EMPLOYEE OF THE MARYLAND ENVIRONMENTAL SERVICE WHO IS A MEMBER OF THE RETIREMENT SYSTEM ON JUNE 30, 1993.

4-101.

(e) (2) "Employee" includes: