(1)   All taxes not barred by limitations and payable by the corporation to the Department, including personal property taxes payable as a result of the dissolution, are paid or provided for in a manner satisfactory to the Department; and

(2)   The articles are accompanied by certificates of:

(i)   The Comptroller and of each collector of taxes on the list supplied by the Department, stating that all taxes not barred by limitations which are levied on assessments made by the Department and billed by and payable to them by the corporation, including taxes for the current year, are paid or provided for in a manner satisfactory to them; and

(ii)   The Secretary of [Economic and Employment Development] LABOR, LICENSING, AND REGULATION stating that all unemployment insurance contributions, reimbursement payments, and interest not barred by limitations and payable by the corporation to the Secretary are paid or provided for in a manner satisfactory to the Secretary.

Article – Labor and Employment

2–101.

(d)   "Secretary" means the Secretary of [Licensing] LABOR, LICENSING, and Regulation.

2–102.

(a)   There is a Division of Labor and Industry in the Department of [Licensing] LABOR, LICENSING, and Regulation.

(b)   The Division exercises its rights, powers, and duties subject to the authority of the Secretary as set forth in Article 41 of the Code or elsewhere in State law.

8–101.

(f)   "Board of Appeals" means the Board of Appeals of the Department of [Economic and Employment Development] LABOR, LICENSING, AND REGULATION.

(k)   "Department" means the Department of [Economic and Employment Development] LABOR, LICENSING, AND REGULATION.

(s)   "Secretary" means the Secretary of [Economic and Employment Development] LABOR, LICENSING, AND REGULATION.

8–511.

(a)   A decision of the Board of Appeals is final subject to judicial review under § 8–512 of this subtitle.

(b)   A decision of the Board of Appeals under § 8–806(h) of this title is final within 10 days after mailing or other delivery of the notice of the decision.