

that all taxes not barred by limitations which are imposed on assessments made by the Department and billed by and payable to them by the corporation, including taxes billed for the year in which expiration of existence is to occur, shall be paid or provided for in a manner satisfactory to them.

(3) THE CORPORATION SHALL SUBMIT TO THE DEPARTMENT A CERTIFICATE OF THE SECRETARY OF ECONOMIC AND EMPLOYMENT DEVELOPMENT STATING THAT ALL UNEMPLOYMENT INSURANCE CONTRIBUTIONS AND REIMBURSEMENT PAYMENTS NOT BARRED BY LIMITATIONS THAT ARE DUE AND PAYABLE TO THE SECRETARY, INCLUDING CONTRIBUTIONS AND REIMBURSEMENT PAYMENTS FOR THE YEAR IN WHICH EXPIRATION OF EXISTENCE IS TO OCCUR, SHALL BE PAID OR PROVIDED FOR IN A MANNER SATISFACTORY TO THE SECRETARY.

REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted a comprehensive revision of the State Unemployment Insurance Law, added subsection (a)(3) of this section to incorporate former Art. 95A, § 15(j), as it indicated that this section applies to unemployment insurance contributions and interest, and § 8(d)(3)(vi), which applied former § 15 to reimbursement payments. Ch. ____, Acts of 1991 also added new language to subsection (a)(2) of this section to state expressly that which only was implied in the former law — i.e., the corporation shall submit the required certificates to the Department.

Article – Courts and Judicial Proceedings

5-106.

(N) A PROSECUTION FOR AN OFFENSE OF DISCRIMINATION ON THE BASIS OF SEX IN PAYING WAGES UNDER §§ 3-301 THROUGH 3-308 OF THE LABOR AND EMPLOYMENT ARTICLE SHALL BE INSTITUTED WITHIN 3 YEARS AFTER THE PERFORMANCE OF THE ACT ON WHICH THE PROSECUTION IS BASED.

REVISOR'S NOTE: Chapter ____, Acts of 1991, which enacted the Labor and Employment Article, also enacted subsection (n) of this section, which is derived without substantive change from former Art. 100, § 55D(b), as that subsection related to criminal prosecutions for discrimination on the basis of sex in paying wages.

The Labor and Employment Article Review Committee notes, for consideration by the General Assembly, that former Art. 100, § 55D(a) enabled the Commissioner to "bring any legal action" and the Attorney General to "prosecute all civil cases ... referred to him by the Commissioner" Therefore, the 3-year limitation in former Art. 100, § 55D(b) against an "action ... brought or ... prosecution instituted" could be read to refer only to civil actions. However, "prosecution" generally is used in reference to a criminal action, see Black's Law Dictionary, and since former Art. 100, § 55G(b) included criminal penalties, "prosecution" could be given its ordinary meaning, in accordance with the rules of statutory construction.