In subsection (a)(1) of this section, the former phrase "including fines imposed under § 17(a), (b), or (c) of this article" is deleted as unnecessary in light of the inclusive reference to "each fine, interest, or other penalty collected under this title".

In subsection (b)(1) of this section, the former reference to costs that are "necessary" is deleted in light of the reference to costs that are "proper".

In subsection (b)(2)(iii) of this section, the word "credited" is substituted for the former words "received for", for accuracy and conformity to § 8–403(a)(7) of this subtitle.

Also in subsection (b)(2)(iii) of this section, the former phrase "on or after January 1, 1963" is deleted as unnecessary, since the date has long since passed.

In subsection (c) of this section, the former reference to "the right to use said funds ... to purchase land and erect ... buildings" is deleted as unnecessary in light of the general references to "purchase" and "construction".

In the introductory language of subsection (c) of this section, the reference to office space "for administration of this title" is substituted for the former reference to office space for the "Department of Economic and Employment Development", for accuracy. Chapter 30, Acts of 1989 substituted the reference to the "Department of Economic and Employment Development" for the former reference to the "Department of Employment Security" in accordance with former Art. 95A, § 11(a)(1), which provided that "Department of Employment Security" should be construed to mean the "Department of Economic and Employment Development". However, the Department of Economic and Employment Development includes many operations that were not part of the former Department of Employment Security. The Division is more closely equivalent to the former Department of Employment Security.

The Labor and Employment Article Review Committee notes, for consideration by the General Assembly, that the State does not have any provision for the payment of voluntary contributions by employers. The reference may have been carried over from language in federal law because some states allow employers to make voluntary contributions to reduce their contribution rates. The General Assembly may wish to consider the need for the reference to voluntary contributions in subsection (a) of this section.

The first clause of former Art. 95A, § 20(r), which defined "Special Administrative Expense Fund" to mean "the Special Administrative Expense Fund", is deleted as unnecessary.

Defined terms: "Contributions" § 8-101 "Secretary" § 8-101