

(3) THE CONTRIBUTION RATE TO BE ASSIGNED.

(B) NOTICE.

(1) THE SECRETARY SHALL MAIL NOTICE OF THE DETERMINATION UNDER SUBSECTION (A) OF THIS SECTION TO THE EMPLOYER AT ITS LAST KNOWN ADDRESS OR OTHERWISE DELIVER NOTICE TO THE EMPLOYER.

(2) THE NOTICE SHALL INCLUDE A STATEMENT OF THE SUPPORTING FACTS FOUND BY THE SECRETARY.

(C) REVIEW OF DETERMINATION.

(1) AN EMPLOYER MAY APPEAL A DETERMINATION OF THE SECRETARY TO THE BOARD OF APPEALS WITHIN 15 DAYS AFTER THE SECRETARY MAILED OR OTHERWISE DELIVERED THE NOTICE UNDER SUBSECTION (B) OF THIS SECTION.

(2) THE BOARD OF APPEALS SHALL ALLOW THE APPEAL.

(3) THE SECRETARY SHALL BE A PARTY TO THE APPEAL.

(4) THE BOARD OF APPEALS SHALL GIVE THE PARTIES A REASONABLE OPPORTUNITY FOR A FAIR HEARING AS PROVIDED UNDER SUBTITLE 5 OF THIS TITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first through fifth sentences of former Art. 95A, § 8(g).

In subsection (a)(1) of this section, the words "which employment is covered" are substituted for the former words "whether services ... constitute employment" because, by definition, an "employer" is one for whom covered employment is performed.

In subsection (c)(4) of this section, the reference to "Subtitle 5 of this title" is substituted for the former reference to "§ 7 of this article". Although Subtitle 5 does not revise all of former § 7, and includes provisions that were codified elsewhere in former Art. 95A, it does include all of the general provisions on hearings conducted by the Board of Appeals.

As to general provisions governing review by the Board of Appeals, see Subtitle 5 of this title.

Defined terms: "Board of Appeals" § 8-101

"Covered employment" § 8-101

"Employer" § 8-101 "Employing unit" § 8-101

"Secretary" § 8-101

8-603. INFORMATION FOR EMPLOYEES.

(A) POSTING STATEMENTS.