

(1) IN ACCORDANCE WITH REGULATIONS ADOPTED TO CARRY OUT THIS TITLE, THE SECRETARY SHALL NOTIFY EACH NOT FOR PROFIT ORGANIZATION OF ANY DETERMINATION THAT THE SECRETARY MAKES ABOUT:

(I) ITS STATUS AS AN EMPLOYING UNIT; OR

(II) THE EFFECTIVE DATE OF AN ELECTION OR TERMINATION OF ELECTION.

(G) REVIEW OF DETERMINATION.

(1) A NOT FOR PROFIT ORGANIZATION MAY APPEAL A DETERMINATION OF THE SECRETARY TO THE BOARD OF APPEALS WITHIN 15 DAYS AFTER THE SECRETARY MAILS NOTICE OF THE DETERMINATION TO THE NOT FOR PROFIT ORGANIZATION AT THE LAST KNOWN ADDRESS OF THE NOT FOR PROFIT ORGANIZATION OR OTHERWISE DELIVERS THE NOTICE.

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

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 8(d)(2)(ii) through (vii), the second and third sentences of (g), § 9(b)(4), and the second sentence of § 11(a)(1).

In this section, the defined term "not for profit organization" is substituted for the former words "nonprofit organization", for clarity and to conform to terminology used throughout this title.

In subsections (a)(1) and (b)(1) of this section, the former references to periods after January 1, 1972 are deleted as obsolete.

In subsections (a)(3) and (b)(1) of this section, references to a "calendar" year are substituted for the former references to a "taxable" year, for clarity. This substitution is supported by former Art. 95A, § 8(d)(1), which referenced a "taxable year beginning on January 1".

In subsection (b)(1) and (3) of this section, the defined term "election" is substituted for the former reference to a change to a "reimbursable basis" to conform to terminology used throughout this subtitle. As to the effect of an election, see § 8-615 of this subtitle.

Subsection (c)(2) and (3) of this section is new language added in light of the second sentence of former Art. 95A, § 8(d)(2)(iv). The reference in that sentence to an election being "terminable", seemed to refer back to the provisions on termination of an election in former § 8(d)(2)(iii). The Labor and Employment Article Review Committee calls this addition to the attention of the General Assembly.