

(1) ANY RECORD THAT AN EMPLOYER IS REQUIRED TO KEEP UNDER THIS SECTION; AND

(2) CASH DISBURSEMENT JOURNALS, CHECK REGISTERS, TAX RETURNS, AND OTHER DOCUMENTS THAT CORROBORATE OR SUPPLEMENT THOSE RECORDS.

(C) SUBMISSION OF REPORTS.

AS NECESSARY FOR THE EFFECTIVE ADMINISTRATION OF THIS TITLE, THE SECRETARY OR BOARD OF APPEALS MAY REQUIRE THAT:

(1) AN EMPLOYER SUBMIT ANY REPORT WITH RESPECT TO INDIVIDUALS IT EMPLOYS; AND

(2) THE REPORT BE MADE UNDER OATH.

(D) CONFIDENTIALITY.

(1) THE SECRETARY AND BOARD OF APPEALS MAY NOT PUBLISH OR ALLOW PUBLIC INSPECTION OF INFORMATION OBTAINED UNDER THIS SECTION IN ANY MANNER THAT REVEALS THE IDENTITY OF THE EMPLOYER EXCEPT TO PUBLIC EMPLOYEES IN THE PERFORMANCE OF THEIR PUBLIC DUTIES.

(2) TO THE EXTENT NECESSARY FOR PROPER PRESENTATION OF A CLAIM, THE SECRETARY OR BOARD OF APPEALS SHALL PROVIDE INFORMATION FROM THE RECORDS TO A CLAIMANT AT A HEARING BEFORE A SPECIAL EXAMINER, HEARING EXAMINER, THE SECRETARY, OR THE BOARD OF APPEALS.

REVISOR'S NOTE: This section is new language derived without substantive change from the second sentence of former Art. 95A, § 11(a)(1), and the first through fourth sentences of § 12(g)(1).

In subsection (a) of this section, the former word "true" is deleted as unnecessary in light of the word "accurate".

In subsection (b) of this section, the former reference to "authorized representatives" of the Secretary or Appeals Board is deleted as unnecessary, since ministerial duties are inherently delegable.

In subsection (c)(1) of this section, the word "individual" is substituted for the former word "person", since only human beings can be hired as employees. As to the definition of "person", see § 1-101 of this article.

Subsection (c)(2) of this section is revised to allow the Secretary or Board of Appeals to require a report to be made under oath. This revision is based on the former vague reference to "sworn or unsworn reports". As to the effect of an oath, see § 1-201 of this article.