

In subsections (b)(1) and (c)(1) of this section, the former phrase "in lieu of individual separation notices" is deleted as unnecessary in light of the reference to subsection (b) as an exception to subsection (a). This deletion eliminates the implication that a notice of mass layoff or layoff that results from a labor dispute is required only "on request" of the Secretary.

In subsection (a)(3) of this section, the limitation to an employer "who submits a separation notice" is added to clarify the application of the report on wages. While the second sentence of former Art. 95A, § 12(g)(3) could have been interpreted to have general application, the rest of that paragraph applied only to separation from employment. Furthermore, the fifth sentence of former § 12(g)(3), which provided for the exemption that is revised in subsection (d) of this section, seemed to require revision of § 12(g)(3) as a unit. The General Assembly may wish to consider whether the report on wages was intended to have general application and if so, whether the exemption applies. The Labor and Employment Article Review Committee notes, however, that the language of § 8-625(c) empowers the Secretary to require wage reports.

In subsection (d) of this section, the former phrase "in his discretion" is deleted as unnecessary in light of the word "may".

Defined terms: "Employing unit" § 8-101
 "Secretary" § 8-101

8-628. ACCRUAL INTEREST.

A CONTRIBUTION OR REIMBURSEMENT PAYMENT THAT IS DUE AND UNPAID SHALL ACCRUE INTEREST AT THE RATE OF 1.5% PER MONTH OR PART OF A MONTH FROM THE DATE ON WHICH IT IS DUE UNTIL THE SECRETARY RECEIVES THE CONTRIBUTION OR PAYMENT IN LIEU OF CONTRIBUTIONS AND THE INTEREST.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 95A, § 15(e), the second sentence of § 11(a)(1), and § 8(d)(3)(vi) as it referred to interest on payments in lieu of contributions.

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

8-629. COLLECTION BY ASSESSMENT.

(A) FAILURE TO SUBMIT CONTRIBUTION AND EMPLOYMENT REPORT.

IF AN EMPLOYING UNIT FAILS TO SUBMIT A CONTRIBUTION AND EMPLOYMENT REPORT UNDER § 8-626 OF THIS SUBTITLE, THE SECRETARY: