

(1) MAY ASSESS THE PENALTY IMPOSED UNDER THAT SECTION; AND

(2) SHALL MAIL WRITTEN NOTICE OF THE ASSESSMENT TO THE EMPLOYER AT THE LAST KNOWN ADDRESS OF THE EMPLOYER OR OTHERWISE DELIVER THE NOTICE.

(B) FAILURE TO SUBMIT SEPARATION NOTICE.

IF AN EMPLOYING UNIT FAILS TO SUBMIT A SEPARATION NOTICE UNDER § 8-627 OF THIS SUBTITLE, THE SECRETARY:

(1) MAY ASSESS THE PENALTY IMPOSED UNDER THAT SECTION; AND

(2) SHALL MAIL WRITTEN NOTICE OF THE ASSESSMENT TO THE EMPLOYER AT THE LAST KNOWN ADDRESS OF THE EMPLOYER OR OTHERWISE DELIVER THE NOTICE.

(C) FAILURE TO PAY CONTRIBUTION OR REIMBURSEMENT.

(1) IF AN EMPLOYING UNIT SUBMITS A REPORT FOR DETERMINATION OF THE AMOUNT OF CONTRIBUTIONS DUE UNDER THIS TITLE BUT FAILS TO PAY THE CONTRIBUTIONS OR INTEREST, THE SECRETARY:

(I) MAY ASSESS THE AMOUNT OF CONTRIBUTIONS OR INTEREST DUE ON THE BASIS OF THE INFORMATION IN THE REPORT;

(II) SHALL MAIL WRITTEN NOTICE OF THE ASSESSMENT TO THE EMPLOYING UNIT AT THE LAST KNOWN ADDRESS OF THE EMPLOYING UNIT OR OTHERWISE DELIVER THE NOTICE; AND

(III) NOTWITHSTANDING SUBSECTION (F) OF THIS SECTION, MAY MAKE AN ADDITIONAL ASSESSMENT IF THE REPORT SUBSEQUENTLY IS FOUND TO BE INCORRECT.

(2) IF AN EMPLOYING UNIT UNDER AN ELECTION FAILS TO MAKE A REIMBURSEMENT PAYMENT OR PAY INTEREST ON THE PAYMENT, THE SECRETARY:

(I) MAY ASSESS THE AMOUNT OF THE PAYMENT OR INTEREST DUE; AND

(II) SHALL MAIL WRITTEN NOTICE OF THE ASSESSMENT TO THE EMPLOYING UNIT AT THE LAST KNOWN ADDRESS OF THE EMPLOYING UNIT OR OTHERWISE DELIVER THE NOTICE.

(D) FAILURE TO FILE REPORT; DEFECTIVE REPORT.