

under those provisions to "be collected in the manner prescribed [provided] for the collection of contributions". The revision clarifies that subsections (f), (g), and (h) of this section also apply to collection of those penalties.

Subsections (b) through (h) of this section are new language derived without substantive change from former Art. 95A, § 15(a), the first through third sentences of (d), the second sentence of § 11(a)(1), and § 8(d)(3)(iv).

In subsection (d)(3)(i) of this section, the words "make an assessment" are substituted for the former words "assess the amount of contributions or interest due" to accommodate the application of the assessment to an employing unit under an election who fails to submit a correct and sufficient report.

Also in subsection (d)(3)(i) of this section, the word "Secretary" is substituted for the former pronoun "it", even though technically, the reference seemed to be "employing unit". The context of the former sentence obviated a technical reading, since it described a situation where the employing unit fails to give information.

In subsection (e)(1) of this section, the former reference to "regulations issued pursuant" to this title is deleted as included in the words "under this title".

In subsection (g)(3) of this section, the former reference to a lien on "the title to and interest in" property is deleted as surplusage.

Also in subsection (g)(3) of this section, the words "real and personal property" are substituted for the former words "real property, chattels real, and personalty", for brevity.

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

"Contributions" § 8-101 "Election" § 8-601

"Employing unit" § 8-101

"Reimbursement payment" § 8-101

"Secretary" § 8-101

8-630. COLLECTION BY SUIT.

(A) IN GENERAL.

IF, AFTER ASSESSMENT, AN EMPLOYING UNIT FAILS TO PAY A CONTRIBUTION, REIMBURSEMENT PAYMENT, OR INTEREST, THE SECRETARY MAY COLLECT THE AMOUNT DUE BY A CIVIL ACTION IN THE NAME OF THE STATE IN THE SAME MANNER AS PROVIDED FOR THE COLLECTION OF TAXES UNDER TITLE 13, SUBTITLE 8, PART III OF THE TAX - GENERAL ARTICLE.

(B) SCHEDULING OF CASES.

A CIVIL ACTION BROUGHT UNDER THIS SECTION: