

In subsection (a) of this section, the defined term "person" is substituted for the former limited reference "individual or employ[er]" since there seemed to be no intent to exclude entities other than individuals or employers.

Also in subsection (a) of this section, the former language "bearing a postmark from the United States Postal Service", is deleted as unnecessary in light of the reference to "certified mail" and Art. 1, § 20 of the Code, which provides that certified mail "means the uses, procedures, and fees provided and generally referred to by the United States Post Office Department".

Defined terms: "Contributions" § 8-101

"Employing unit" § 8-101 "Person" § 1-101

"Reimbursement payment" § 8-101 "Secretary" § 8-101

8-634. PRIORITIES UNDER DISSOLUTION OR DISTRIBUTION.

(A) DISTRIBUTION UNDER STATE LAW.

IF THE ASSETS OF AN EMPLOYING UNIT ARE DISTRIBUTED UNDER AN ORDER OF ANY COURT UNDER THE LAWS OF THE STATE, INCLUDING AN ADJUDICATED INSOLVENCY, ASSIGNMENT FOR THE BENEFIT OF CREDITORS, COMPOSITION, OR RECEIVERSHIP, A CONTRIBUTION OR REIMBURSEMENT PAYMENT THAT IS OR WILL BECOME DUE SHALL BE PAID IN FULL PRIOR TO ALL OTHER CLAIMS EXCEPT TAXES WITH WHICH THE ASSETS SHALL BE SHARED PRO RATA.

(B) ESTATE OF DECEASED EMPLOYER.

IF AN EMPLOYER DIES, AN UNPAID CONTRIBUTION OR REIMBURSEMENT PAYMENT SHALL BE ALLOWABLE AGAINST THE ESTATE OF THE EMPLOYER AS A PREFERRED DEBT IN ACCORDANCE WITH § 13-801 OF THE TAX - GENERAL ARTICLE.

(C) BANKRUPTCY UNDER FEDERAL LAW.

IF AN EMPLOYING UNIT UNDER THE FEDERAL BANKRUPTCY ACT IS ADJUDICATED BANKRUPT, HAS DEBTS ADJUSTED BY COMPOSITION, OR HAS AN EXTENSION PROPOSAL JUDICIALLY CONFIRMED, A CONTRIBUTION OR PAYMENT IN LIEU OF CONTRIBUTIONS THAT IS OR WILL BECOME DUE SHALL BE ENTITLED TO PRIORITY AS A TAX AS PROVIDED UNDER § 64(A) OF THAT ACT.

(D) FINAL REPORT IN ADMINISTRATION OF ASSETS.

(1) A COURT MAY NOT ALLOW OR APPROVE A FINAL ACT OR REPORT OF AN ASSIGNEE, AUDITOR, PERSONAL REPRESENTATIVE, RECEIVER, OR TRUSTEE OR OTHER FIDUCIARY OR OFFICER ENGAGED IN ADMINISTERING THE ASSETS OF AN EMPLOYING UNIT AND ACTING UNDER THE AUTHORITY OR SUPERVISION OF THE COURT UNLESS THE SECRETARY HAS BEEN GIVEN WRITTEN NOTICE AT LEAST 10 DAYS BEFORE ALLOWANCE OR APPROVAL OF THE ACT OR REPORT.