

(III) AFTER THE HEARING, PASS AND ORDER THAT THE BOARD OF APPEALS CONSIDERS TO BE JUST AND LAWFUL; AND

(IV) GIVE A COPY OF THE ORDER TO THE EMPLOYING UNIT.

(F) RULE OF CONSTRUCTION.

THIS TITLE DOES NOT:

(1) AUTHORIZE AN ADJUSTMENT OR REFUND OF MONEY THAT WAS DUE UNDER THE LAW IN EFFECT AT THE TIME THAT THE MONEY WAS PAID; OR

(2) PROHIBIT A REFUND REQUIRED UNDER § 8-640 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 15(b)(1) and (3) and the second sentence of § 11(a)(1).

In this section, the term "employing unit" is carried over from former Art. 95A, § 15(b), since the provision seems to apply to "one who is required to pay contributions" rather than "one who employs". See the revisor's note to § 8-101(m) of this title.

In subsection (b)(2) of this section, the defined term "calendar quarter" is substituted for the former vague word "period", for clarity.

In subsection (d)(1) of this section, the former phrase "on or after January 1, 1964" is deleted as obsolete.

Subsection (e)(1) of this section is revised in the active voice to clarify that the Secretary has the duty of mailing a written notice of rejection to the employing unit.

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

"Calendar quarter" § 8-101 "Contributions" § 8-101

"Employing unit" § 8-101

"Secretary" § 8-101

8-639. REFUND AFTER JUDICIAL REVIEW.

IF A FINAL JUDGMENT IS RENDERED IN FAVOR OF AN EMPLOYER AFTER JUDICIAL REVIEW OF AN APPEAL UNDER § 8-602, § 8-629, OR § 8-638 OF THIS SUBTITLE, THE SECRETARY SHALL REFUND TO THE EMPLOYER, AS PROVIDED IN § 8-638, THE AMOUNT OF CONTRIBUTIONS OR INTEREST FOUND BY A COURT TO HAVE BEEN COLLECTED INVALIDLY OR ILLEGALLY.

REVISOR'S NOTE: This section is new language derived without substantive change from the sixth sentence of former Art. 95A, § 15(c).