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- (b) The Maryland State Retirement Agency may at any time examine the records of public junior or community colleges to determine whether the State's payments for [Social Security taxes and] retirement contributions for employees of the public junior or community colleges are in accordance with the provisions of Article 73B of the Code [and this article].
- (c) (1) (i) If an examination of the records of a public junior or community college shows that the State has paid more than is required under [this article and] Article 73B of the Code, within 30 days after the date of the notice to the junior or community college of the State overpayment, the junior or community college may appeal the notice of State overpayment to the Secretary of Budget and Fiscal Planning who shall appoint a hearing examiner.

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- [(c) For fiscal year 1987, and each fiscal year thereafter, the employer social security contributions paid by the State for any eligible position in a county public library system may not exceed 7.15 percent of that part of the salary paid which is included within the social security wage base as defined in federal law.
- (d) For the purposes of this section, the Maryland State Retirement Agency shall adopt regulations that define "eligible position".]
- (C) ANY EMPLOYER SOCIAL SECURITY CONTRIBUTIONS REQUIRED BY FEDERAL LAW FOR ANY EMPLOYEE IN A COUNTY PUBLIC LIBRARY SYSTEM SHALL REMAIN THE OBLIGATION OF THE EMPLOYER.

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- (b) The Maryland State Retirement Agency may at any time examine the records of public libraries to determine whether the State's payments for [Social Security taxes and] retirement contributions for employees of the public libraries are in accordance with the provisions of Article 73B of the Code [and this article].
- (c) (1) (i) If an examination of the records of a public library shows that the State has paid more than is required under [this article and] Article 73B of the Code, within 30 days after the date of the notice to the library of the State overpayment, the public library may appeal the notice of State overpayment to the Secretary of Budget and Fiscal Planning who shall appoint a hearing examiner.