

(2) A participating governmental unit that does not pay the amounts certified under this subsection within the time required is liable for:

- (i) a penalty of 10% of the amount due; and
- (ii) interest on delinquent amounts at 10% a year until payment.

(3) The Secretary of the Board of Trustees may allow a grace period for payment of the amounts certified under this section not to exceed 10 calendar days.

(4) On notification by the Secretary of the Board of Trustees that a delinquency exists, the State Comptroller immediately shall exercise the right of setoff against any money due or coming due to the delinquent participating governmental unit.

(e) On receipt of the payments from the fiscal officer of each participating governmental unit, the Board of Trustees shall credit these amounts to the accumulation fund of the appropriate State system.

26-201.

(a) Except as provided in subsections (b) and (c) of this section, this subtitle applies only to:

(1) an employee of the Department of Natural Resources commissioned by the Secretary of Natural Resources as:

- (i) a Natural Resources police officer; or
- (ii) a law enforcement officer, other than a Natural Resources police officer;

(2) a law enforcement officer employed by the Maryland Investigative Services Unit;

(3) a member of the Maryland Transportation Authority Police Force who has the powers granted to a police officer under § 4-208 of the Transportation Article; [or]

(4) a deputy sheriff employed by the Baltimore City Sheriff's Department; OR

(5) A LAW ENFORCEMENT OFFICER EMPLOYED BY A PARTICIPATING GOVERNMENTAL UNIT THAT ON OR AFTER JULY 1, 1999 HAS ELECTED TO PARTICIPATE IN THE LAW ENFORCEMENT OFFICERS' PENSION SYSTEM.

(b) This subtitle does not apply to:

(1) a Maryland Transportation Authority police officer who transferred from the Employees' Retirement System to the Employees' Pension System on or after December 1, 1996.

~~(c) This subtitle does not apply to:~~

(2) a deputy sheriff employed by the Baltimore City Sheriff's