

## §1226. Appeal of determination or assessment

### 1. Appeal to the commission.

A. An employer may appeal determinations by the commissioner or the commissioner's designated representatives made under sections 1082, subsection 14, 1221, 1222, 1225 and 1228, or an assessment made under section 1225, to the Division of Administrative Hearings by filing an appeal, in accordance with rules that the commissioner prescribes, within 30 days after notification is mailed to the employer's last known address as it appears in the records of the bureau or, in the absence of such mailing, within 30 days after the notification is delivered. If the employer fails to perfect this appeal, the assessment or determination is final as to law and fact. [PL 2021, c. 456, §33 (AMD).]

B. Upon appeal from such assessment or determination the Division of Administrative Hearings shall, after affording the appellant and the commissioner's designated representative a reasonable opportunity for a fair hearing, make finding of facts and render its decision, which may affirm, modify or reverse the action of the designated representative. The conduct of the hearings is governed by rules of the commission consistent with Title 5, section 9051 et seq. The Division of Administrative Hearings shall promptly notify the parties to the proceeding of its finding of facts and its decision. The decision is subject to appeal to the commission, which may affirm, modify or reverse the decision of the Division of Administrative Hearings based on the evidence presented or may remand the case to the Division of Administrative Hearings for further hearing pursuant to the commission's rules. The decision of the commission is subject to appeal pursuant to Title 5, section 11001 et seq. The commissioner has the right to appeal a final decision of the commission to the Superior Court. [PL 2017, c. 284, Pt. AAAAA, §4 (AMD).]

[PL 2021, c. 456, §33 (AMD).]

### 2. Appeal to Superior Court.

[PL 1977, c. 694, §481 (RP).]

**3. Conclusiveness of determination.** Any determination or decision duly made in proceedings under section 1082, subsection 14 or this subchapter that has become final is binding in any proceedings relating to applications or requests for refunds or credit, insofar as such determination or decision necessarily involves the issue of whether an employing unit constitutes an employer or whether services performed for, or in connection with, the business of such employing unit constitute employment.

[PL 2017, c. 284, Pt. AAAAA, §4 (AMD).]

#### SECTION HISTORY

PL 1975, c. 462, §9 (NEW). PL 1977, c. 460, §9 (AMD). PL 1977, c. 694, §§480-481 (AMD). PL 1979, c. 127, §164 (AMD). PL 1979, c. 579, §§38,39 (AMD). PL 1979, c. 651, §§39,40,47 (AMD). PL 1981, c. 286, §§5,6 (AMD). PL 1983, c. 351, §§29,30 (AMD). PL 1995, c. 657, §6 (AMD). PL 1995, c. 657, §10 (AFF). PL 2017, c. 284, Pt. AAAAA, §4 (AMD). PL 2021, c. 456, §33 (AMD).

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