

on his experience with payrolls and benefits combined with the experience of his predecessor or predecessors, as of the regular computation date for that fiscal year. A successor employer shall be deemed to have met the requirements of subsection (c) [(3)] (2) of this section if he or any one of his predecessors has had the [36-month] experience with benefit charges and [the 4-year experience with] payrolls which is required by subsection (c) [(3)] (2).

(6) For the purposes of the experience-rating provisions of this subsection, in any case where a claim for benefits is filed, an employer's account shall not be charged with benefits paid, for the purposes of any computation made for any fiscal year beginning after the date of separation from employment, if such individual left the service of the employer voluntarily without good cause attributable to his employer; or if such individual left or was suspended from the service of the employer by reason of any circumstances under which he was disqualified for benefits under the provisions of Section 6 of this article, or under which he could have been so disqualified had he filed claim during the period for which such disqualification would have been effective.

In the event that it is determined by the Executive Director that an individual has received benefits which are recoverable by the Executive Director under the terms of Sections 17(d) or 17(e) of this article, the benefits so received shall not, for the purposes of the experience rating provisions of this subsection, be charged against the account of any employer in any computation made for any fiscal year commencing after the date of the determination by the Executive Director, provided no benefit charges shall be removed from the employer's account if the payment of such benefits was made as a direct or indirect result of the employer's failure to provide information to the Executive Director as required by this article or the regulations promulgated pursuant thereto.

(7) As used in this subsection:

(i) The term "fiscal year" means the twelve-month period from July 1 of each year through June 30 of the next year.

(ii) The term "computation date" with respect to rates of contribution for any fiscal year means March 31 of the preceding fiscal year.

(iii) The term "annual payroll" means the total amount of wages for employment paid by an employer within any calendar year with respect to which contributions have been paid on or before the computation date.

(iv) The term "principal base period employer" means the employer by whom an individual was paid the largest amount of his base period wages.

(v) The term "base period wages" means the wages paid to an individual during his base period for insured work.

SEC. 2. *And be it further enacted*, That Section 8(c-a) of Article 95A of the Annotated Code of Maryland (1959 Supplement), title "Unemployment Insurance Law", sub-title "Contributions", be and it is hereby repealed.