

elected, pursuant to §9, to become subject to this article; or

[(3)] (III) Any individual or employing unit not an employer by reason of any other section of this article for which, within either the current or preceding calendar year, service is or was performed with respect to which that employing unit is liable for any federal tax against which credit may be taken for contributions required to be paid into a state unemployment fund; or which, as a condition for approval of this article for full tax credit against the tax imposed by the Federal Unemployment Tax Act, is required, pursuant to that act, to be an "employer" under this article.

(2) WITH RESPECT TO EMPLOYMENT OF AN INDIVIDUAL IN AGRICULTURAL LABOR, "EMPLOYER" MEANS:

(I) THE CREW LEADER, AS DEFINED IN SUBSECTION (X) OF THIS SECTION, IF THE CREW LEADER HOLDS A VALID CERTIFICATE OF REGISTRATION UNDER THE FARM LABOR CONTRACTOR REGISTRATION ACT OF 1963 OR SUBSTANTIALLY ALL OF THE INDIVIDUALS OPERATE OR MAINTAIN TRACTORS, MECHANIZED HARVESTING OR CROPDUSTING EQUIPMENT, OR ANY OTHER MECHANIZED EQUIPMENT THAT THE CREW LEADER PROVIDES AND IF THE INDIVIDUAL IS NOT AN EMPLOYEE OF ANOTHER EMPLOYER, AS DEFINED IN PARAGRAPH (1) OF THIS SUBSECTION; OR

(II) THE PERSON TO WHOM THE CREW LEADER PROVIDES THE INDIVIDUALS, IF THE CREW LEADER IS NOT THE EMPLOYER UNDER ITEM (I) OF THIS PARAGRAPH.

(g) (7) [After December 31, 1971 "employment" shall include] "EMPLOYMENT" INCLUDES:

(iii) Except as provided in [subsection] ITEM (v) [hereof] OF THIS PARAGRAPH:

A. Service performed [after December 31, 1971] BEFORE JANUARY 1, 1978, by an individual in the employ of [this State or any of its instrumentalities (or in the employ of this State and one or more other states or their instrumentalities)] A GOVERNMENTAL ENTITY for a hospital, institution of higher education located in this State, or the MARYLAND Workshop for the Blind [provided that that] IF THE service is excluded from "employment" as defined in the Federal Unemployment Tax Act solely by reason of §3306(c) (7) of that act;

B. [Service] PURSUANT TO AN ELECTION UNDER §9 OF THIS ARTICLE, SERVICE performed [after December 31, 1971,] BEFORE JANUARY 1, 1978, by an individual in the employ of any political subdivision of the State for a hospital or institution of higher education licensed in this State [provided that that] IF THE service is excluded from "employment" as defined in