

(C) (1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, "EMPLOYER" HAS THE MEANING STATED IN § 10-905 OF THE TAX - GENERAL ARTICLE.

(2) "EMPLOYER" DOES NOT INCLUDE THE FEDERAL GOVERNMENT, THE STATE, ANOTHER STATE, OR A POLITICAL SUBDIVISION OF THE STATE OR ANOTHER STATE.

(D) (1) "HEALTH INSURANCE COSTS" MEANS THE AMOUNT PAID BY AN EMPLOYER TO PROVIDE HEALTH CARE OR HEALTH INSURANCE TO EMPLOYEES IN THE STATE TO THE EXTENT THE COSTS MAY BE DEDUCTIBLE BY THE AN EMPLOYER UNDER FEDERAL TAX LAW.

(2) "HEALTH INSURANCE COSTS" INCLUDES PAYMENTS FOR MEDICAL CARE, PRESCRIPTION DRUGS, VISION CARE, MEDICAL SAVINGS ACCOUNTS, AND ANY OTHER COSTS TO PROVIDE HEALTH BENEFITS AS DEFINED IN § 213(D) OF THE INTERNAL REVENUE CODE.

(E) "SECRETARY" MEANS THE SECRETARY OF LABOR, LICENSING, AND REGULATION.

(F) "WAGES" HAS THE MEANING STATED IN § 10-905 OF THE TAX - GENERAL ARTICLE.

8.5-102.

THIS TITLE APPLIES TO AN EMPLOYER WITH 10,000 OR MORE EMPLOYEES IN THE STATE.

8.5-103.

(A) (1) ON JANUARY 1, ~~2006~~ 2007, AND ANNUALLY THEREAFTER, AN EMPLOYER SHALL SUBMIT ON A FORM AND IN A MANNER APPROVED BY THE SECRETARY:

(I) THE NUMBER OF EMPLOYEES OF THE EMPLOYER IN THE STATE AS OF 1 DAY IN THE YEAR IMMEDIATELY PRECEDING THE PREVIOUS CALENDAR YEAR AS DETERMINED BY THE EMPLOYER ON AN ANNUAL BASIS;

(II) THE AMOUNT SPENT BY THE EMPLOYER IN THE YEAR IMMEDIATELY PRECEDING THE PREVIOUS CALENDAR YEAR ON HEALTH INSURANCE COSTS IN THE STATE; AND

(III) THE PERCENTAGE OF PAYROLL THAT WAS SPENT BY THE EMPLOYER IN THE YEAR IMMEDIATELY PRECEDING THE PREVIOUS CALENDAR YEAR ON HEALTH INSURANCE COSTS IN THE STATE.

(2) THE SECRETARY SHALL ADOPT REGULATIONS THAT SPECIFY THE INFORMATION THAT AN EMPLOYER SHALL SUBMIT UNDER PARAGRAPH (1) OF THIS SUBSECTION.

(3) THE INFORMATION REQUIRED SHALL:

(I) BE DESIGNATED IN A REPORT SIGNED BY THE PRINCIPAL EXECUTIVE OFFICER OR AN INDIVIDUAL PERFORMING A SIMILAR FUNCTION; AND