conditions of paragraph (1)(i) of this subsection and purchased a health benefit plan in accordance with this subtitle, and subsequently eliminated all but one employee.

- [(c) An individual is considered a small employer under this subtitle if the individual:
 - (1) works and resides in the State; and
- (2) is a self-employed individual organized as a sole proprietorship or in any other legally recognized manner that a self-employed individual may organize:
- (i) a substantial part of whose income derives from a trade or business through which the individual has attempted to earn taxable income;
- (ii) who has filed the appropriate Internal Revenue form for the previous taxable year; and
- (iii) for whom a copy of the appropriate Internal Revenue form or forms and schedule has been filed with the carrier.
- (d) An individual is considered a small employer under this subtitle if the individual is a self-employed individual who is engaged in a licensed profession through a professional corporation organized in accordance with Title 5, Subtitle 1 of the Corporations and Associations Article and who received health benefits through a professional association on or before June 30, 1994.]
- [(e)](C) A person is considered a small employer under this subtitle if the person is a nonprofit organization that has been determined by the Internal Revenue Service to be exempt from taxation under § 501(c)(3), (4), or (6) of the Internal Revenue Code and has at least one eligible employee.

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- (a) A carrier that offers coverage to a small employer shall:
- (1) offer coverage to all of its eligible employees and all of their eligible dependents;
- (2) at the election of the small employer, offer coverage to all of its part-time employees who have a normal workweek of at least 17 1/2 but less than 30 hours per week and have been continuously employed for at least 4 consecutive months; AND
- (3) at the election of the small employer, offer coverage to all of its employees who are covered under another public or private plan of health insurance or another health benefit arrangement[; and
- (4) establish an annual open enrollment period for self-employed individuals for at least 30 consecutive days in each 12-month period].

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(b) A carrier may cancel or refuse to renew a health benefit plan only: