8.5–104.

(A)   AN EMPLOYER THAT IS ORGANIZED AS A NONPROFIT ORGANIZATION THAT DOES NOT SPEND UP TO 6% OF THE TOTAL WAGES PAID TO EMPLOYEES IN THE STATE ON HEALTH INSURANCE COSTS SHALL PAY TO THE SECRETARY AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN WHAT THE EMPLOYER SPENDS FOR HEALTH INSURANCE COSTS AND AN AMOUNT EQUAL TO 6% OF THE TOTAL WAGES PAID TO EMPLOYEES IN THE STATE.

(B)   AN EMPLOYER THAT IS NOT ORGANIZED AS A NONPROFIT ORGANIZATION AND DOES NOT SPEND UP TO 8% OF THE TOTAL WAGES PAID TO EMPLOYEES IN THE STATE ON HEALTH INSURANCE COSTS SHALL PAY TO THE SECRETARY AN AMOUNT EQUAL TO THE DIFFERENCE BETWEEN WHAT THE EMPLOYER SPENDS FOR HEALTH INSURANCE COSTS AND AN AMOUNT EQUAL TO 8% OF THE TOTAL WAGES PAID TO EMPLOYEES IN THE STATE.

(C)   AN EMPLOYER MAY NOT DEDUCT ANY PAYMENT MADE UNDER SUBSECTION (A) OR (B) OF THIS SECTION FROM THE WAGES OF AN EMPLOYEE.

(D)   AN EMPLOYER SHALL MAKE THE PAYMENT REQUIRED UNDER THIS SECTION TO THE SECRETARY ON A PERIODIC BASIS AS DETERMINED BY THE SECRETARY.

8.5–105.

(A)   FAILURE TO REPORT IN ACCORDANCE WITH § 8.5–103 OF THIS TITLE ~~OR~~ SHALL RESULT IN THE IMPOSITION BY THE SECRETARY OF A CIVIL PENALTY OF $250 FOR EACH DAY THAT THE REPORT IS NOT TIMELY FILED.

(B)   FAILURE TO MAKE THE PAYMENT REQUIRED UNDER § 8.5–104 OF THIS TITLE SHALL RESULT IN THE IMPOSITION BY THE SECRETARY OF A CIVIL PENALTY OF $250,000.

8.5–106.

(A)   IN THIS SECTION, "HEALTH INSURANCE BENEFITS" 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.

(B)   ON OR BEFORE MARCH 15 OF EACH YEAR, THE SECRETARY SHALL REPORT TO THE GOVERNOR AND, IN ACCORDANCE WITH § 2–1246 OF THE STATE GOVERNMENT ARTICLE, TO THE GENERAL ASSEMBLY ON:

(1)   THE NAME OF EACH NONPROFIT AND FOR PROFIT EMPLOYER WITH 10,000 OR MORE EMPLOYEES IN THE STATE;

(2)   THE EMPLOYER'S DEFINITION OF FULL–TIME EMPLOYEE AND PART–TIME EMPLOYEE;

(3)   THE NUMBER OF FULL–TIME EMPLOYEES;