- (I) IS IN THE DOCUMENT OR ATTACHED TO AND MADE PART OF THE DOCUMENT; AND
- (II) IS EXPRESSLY MADE UNDER THE PENALTIES FOR PERJURY.
- (C) IF THE PROCEDURES PROVIDED IN SUBSECTION (B)(2) OF THIS SECTION ARE USED, THE AFFIDAVIT SUBJECTS THE INDIVIDUAL MAKING IT TO THE PENALTIES FOR PERJURY TO THE SAME EXTENT AS AN OATH OR AFFIRMATION MADE BEFORE AN INDIVIDUAL. AUTHORIZED TO ADMINISTER OATHS.

1-106.

- (A) IN THIS SECTION, "EMPLOYER" HAS THE SAME MEANING AS UNDER THE STATE WORKERS' COMPENSATION LAWS.
- (B) BEFORE ANY LICENSE IS ISSUED UNDER THIS ARTICLE TO AN EMPLOYER TO ENGAGE IN AN ACTIVITY IN WHICH THE EMPLOYER MAY EMPLOY ANY INDIVIDUAL, THE EMPLOYER SHALL FILE WITH THE ISSUING AUTHORITY:
- (1) A CERTIFICATE OF COMPLIANCE WITH THE STATE WORKERS' COMPENSATION LAWS; OR
- (2) THE NUMBER OF A WORKERS' COMPENSATION INSURANCE POLICY OR BINDER.

9-326.

- (f) Without notice to the hotel that files security under subsection (c) (B) (C) (D) (
 - (1) apply the cash to the hotel rental tax due; or
- (2) sell the security and apply the proceeds of the sale to the hotel rental tax due. 9-702.
 - (A) IN THIS SECTION, "TAX INFORMATION" MEANS:
- (1) THE AMOUNT OF INCOME OR ANY OTHER PARTICULARS DISCLOSED IN A TAX RETURN REQUIRED UNDER THIS ARTICLE, IF THE RETURN CONTAINS RETURN INFORMATION, AS DEFINED IN § 6103 OF THE INTERNAL REVENUE CODE; OR
- (2) ANY RETURN INFORMATION, AS DEFINED IN § 6103 OF THE INTERNAL REVENUE CODE, REQUIRED TO BE ATTACHED TO OR INCLUDED IN A TAX RETURN REQUIRED UNDER THIS ARTICLE.