

(g) (6) Services performed by an individual for wages or under any contract of hire shall be deemed to be employment subject to this article, irrespective of whether the common-law relationship of master and servant exists, unless and until it is shown to the satisfaction of the Secretary that:

(i) That individual has been and will continue to be free from control or direction over the performance of those services, both under his contract of service and in fact; and

(ii) The service is either outside the usual course of the business for which that service is performed, or that the service is performed outside of all the places of business of the enterprise for which the service is performed; and

(iii) The individual is customarily engaged in an independently established trade, occupation, profession or business of the same nature as that involved in the service in question; and

(iv) Barbers and [beauticians] COSMETOLOGISTS operating establishments and leasing chairs or booths to other properly licensed barbers and [beauticians] COSMETOLOGISTS need not show compliance with subparagraphs (i), (ii) and (iii) hereof if it is shown to the satisfaction of the Secretary that a written lease has been entered into between the operator and the lessee and is currently in force; the lessee pays a stipulated amount for the use of the chair or booth but is required to make no further accounting or report of income to the operator; the lessee has access to the premises at all hours and has the right to establish his own working hours and regulate his own prices; and the lease expressly states that the lessee is aware that he must be responsible for payment of State and federal income taxes and self-employed social security contributions, and understands he is not within covered employment as defined by this article.

Article - Agriculture

5-709.

(e) The Insurance Fund shall keep accurate accounts of all receipts and disbursements. The receipts and disbursements of the Insurance Fund shall be subject to the audit and accounting procedures established under its bylaws. However, all receipts and disbursements of funds handled by the Insurance Fund shall be audited yearly by a [certified or] licensed CERTIFIED public accountant and a report of the audit shall be included in and become part of the annual report of the Insurance Fund.

Article - Commercial Law