

(2) A REORGANIZED EMPLOYER SHALL CONTINUE TO PAY CONTRIBUTIONS AT THE CONTRIBUTION RATE OF THE EMPLOYING UNIT BEFORE THE REORGANIZATION FROM THE DATE OF THE REORGANIZATION THROUGH THE NEXT DECEMBER 31.

(3) BEGINNING ON THE JANUARY 1 AFTER THE REORGANIZATION, THE RATE OF CONTRIBUTION OF THE REORGANIZED EMPLOYER SHALL BE BASED ON ITS EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES, IN COMBINATION WITH THE EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES OF THE EMPLOYING UNIT BEFORE THE REORGANIZATION.

(c) (1) If a successor employer was not an employing unit before acquiring the assets, business, organization, or trade of a predecessor employer that is an employing unit, the successor employer shall be considered a new employing unit and shall be assigned a contribution rate in accordance with § 8-609 of this subtitle.

(2) If a successor employer was an employing unit before the transfer of the assets, business, organization, or trade and had been assigned a contribution rate under this subtitle:

(i) the successor employer shall continue to pay contributions at the previously assigned rate from the date of the transfer through the next December 31; and

(ii) beginning on the January 1 after the transfer, the rate of contribution of the successor employing unit for each calendar year shall be based on its experience with payrolls and benefit charges in combination with the [experience with] PROPORTIONATE SHARE OF payrolls and benefit charges of the predecessor employing unit.

(e) (1) A predecessor employer shall continue to pay contributions at the previously assigned rate THROUGH THE NEXT DECEMBER 31 if the predecessor employer:

[(1)](I) transfers only part of the assets, business, organization, or trade of the predecessor employer;

[(2)](II) remains in business; and

[(3)](III) has been assigned a contribution rate under this subtitle.

(2) IF A PREDECESSOR EMPLOYER HAS MET EACH OF THE REQUIREMENTS TO CONTINUE TO PAY CONTRIBUTIONS AT THE PREVIOUSLY ASSIGNED RATE THROUGH THE DECEMBER 31 AFTER THE TRANSFER, BEGINNING ON THE JANUARY 1 AFTER THE TRANSFER THE RATE OF CONTRIBUTIONS OF THE PREDECESSOR EMPLOYER FOR EACH CALENDAR YEAR SHALL BE BASED ON:

(I) ITS EXPERIENCE WITH PAYROLLS AND BENEFIT CHARGES;  
AND

(II) ITS PROPORTIONATE SHARE OF EXPERIENCE INCURRED BEFORE THE TRANSFER.