

(ii) during each of the 2 [rating] CALENDAR years immediately preceding the computation date, the employing unit [reports] REPORTED taxable wages [as required by § 8-626 of this subtitle for the 2 rating years immediately preceding the computation date] ON OR BEFORE THE COMPUTATION DATE IMMEDIATELY FOLLOWING EACH OF THE 2 CALENDAR YEARS.

(b) (1) [An] EXCEPT AS PROVIDED IN § 8-609(C) OF THIS SUBTITLE FOR FOREIGN CONTRACTORS, AN employing unit that transfers an operation from another state to this State qualifies for an earned rate of contribution effective on the transfer if:

(i) FOR AT LEAST EACH OF THE 3 CALENDAR YEARS IMMEDIATELY PRECEDING THE TRANSFER, the employing unit had the experience with benefit charges and payrolls in the other state that subsection (a)(2) requires an employing unit to have in this State; and

(ii) the employing unit submits to the Secretary an application that includes the information that is needed to determine the benefit ratio of the employing unit as if the benefit charges and payrolls in the other state had been paid in this State.

(2) The Secretary shall determine the accuracy of the information in the application.

(c) If an employing unit has met each of the requirements to qualify for an earned rate but [files no] FAILED TO FILE contribution reports [for any of the 3 rating years immediately preceding the computation date as required by § 8-626 of this subtitle] ON OR BEFORE THE APPROPRIATE COMPUTATION DATE, the Secretary shall assign the employing unit a contribution rate that is the earned rate of the employing unit or the standard rate of contribution, whichever is greater.

DRAFTER'S NOTE:

Error: Incorrect codification of provisions that take effect July 1, 1995.

Occurred: Ch. 192, Acts of 1993.

8-611.

(f) (1) Except as provided in paragraph (2) of this subsection, if the Secretary determines before the [first day of the calendar year for which the rate is assigned,] COMPUTATION DATE that benefits that have been charged against the earned rating record of an employing unit are recoverable under § 8-809 of this title, the Secretary shall remove those charges from the earned rating record before computation of the earned rate.

(2) The Secretary may not remove a benefit charge from an earned rating record if the benefit was paid as a direct or indirect result of the failure of the employing unit to provide information to the Secretary as required by this title or regulations adopted to carry out this title.

(j) (1) If the Secretary allows an adjustment or refund under [this title] § 8-638 OF THIS SUBTITLE the Secretary shall correct the employing unit's earned rating record.