- (f) The Commissioner shall report to the Maryland Health Care Access and Cost Commission in a timely manner the names and addresses of each payor assessed and the amount of each assessment.
- (g) In making payments for health care services, all payors shall pay in accordance with the payment system adopted under § 19-1509 of the Health General Article.

(q) (1) "Small employer" means:

- (i) Any person, sole proprietor, firm, corporation, partnership, or association actively engaged in business if:
- 1. On at least 50 percent of its working days during the preceding calendar year, employed at least two but no more than 50 eligible employees; and
- 2. The majority of the individuals described under item 1 of this subparagraph are employed within the State; or

(ii) Any self-employed individual who:

- 1. Is an individual or sole proprietor who derives a substantial portion of the individual's income from a trade or business through which the individual or sole proprietor has attempted to carn taxable income and for which the individual has filed the appropriate Internal Revenue Form 1040, Schedule C or F, for the previous taxable year, a copy of which shall be filed with the carrier as proof of employment; [or]
- 2. Is an individual engaged in a licensed profession through a professional corporation-organized in accordance with Title 5, Subtitle 1 of the Corporations and Associations Article and who received health benefits through a professional association prior to July 1, 1994; OR
- 3. IS A SOLE EMPLOYEE OF A CORPORATION WHO DERIVES A SUBSTANTIAL PORTION OF THE INDIVIDUAL'S INCOME FROM THE CORPORATION THROUGH WHICH THE INDIVIDUAL HAS ATTEMPTED TO EARN TAXABLE INCOME AND FOR WHICH THE CORPORATION HAS FILED THE APPROPRIATE INTERNAL REVENUE FORM.

(2) "Small employer" includes:

- (i) If the requirements of paragraph (1)(i)1 and 2 of this subsection are satisfied, a local government body of:
 - 1. A charter county established under Article 25A of the Code;
 - 2. A code county established under Article 25B of the Code;
- 3. A board of county commissioners established or operating under Article 25 of the Code; and
- 4. A municipal corporation established or operating under Article 23A of the Code; and