

independent contractor who provides services or performs duties on behalf of the association or organization on a contractual basis.

(3) "Association or organization" means:

- (i) An athletic club;
- (ii) A charitable organization;
- (iii) A civic league or organization;
- (IV) A COMMUNITY ASSOCIATION;

[(iv)] (V) A cooperative housing corporation as that term is defined under § 5-6B-01 of the Corporations and Associations Article;

[(v)] (VI) A council of unit owners of a condominium as that term is defined in § 11-101 of the Real Property Article; or

[(vi)] (VII) A homeowners' association.

(4) "Athletic club" means a club organized and operated exclusively for recreational purposes, that is exempt from taxation under § 501(c)(7) of the Internal Revenue Code.

(5) "Charitable organization" means an organization, institution, association, society, or corporation that is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

(6) "Civic league or organization" means an organization, operated exclusively for the promotion of social welfare, that is exempt from taxation under § 501(c)(4) of the Internal Revenue Code.

(7) "COMMUNITY ASSOCIATION" MEANS A NONPROFIT ASSOCIATION, CORPORATION, OR OTHER ORGANIZATION THAT REGISTERS WITH THE SECRETARY OF STATE UNDER § 7-108 OF THE STATE GOVERNMENT ARTICLE AND:

(I) 1. IS COMPOSED OF AT LEAST 25% OF THE ADULT RESIDENTS OF A LOCAL COMMUNITY THAT:

A. CONSISTS OF AT LEAST 40 HOUSEHOLDS; AND

B. IS DEFINED BY SPECIFIC GEOGRAPHIC BOUNDARIES IN THE BYLAWS OR CHARTER OF THE ORGANIZATION;

2. AT LEAST ANNUALLY, REQUIRES THE PAYMENT OF DUES;

3. PROMOTES SOCIAL WELFARE AND GENERAL CIVIC IMPROVEMENT; AND

4. IN THE CASE OF A CORPORATION, IS IN GOOD STANDING;

OR

(II) 1. IS COMPOSED OF MORE THAN ONE OF THE ORGANIZATIONS DESCRIBED IN ITEM (I) OF THIS PARAGRAPH; AND