

Article – Tax – General

1-204.

[(a) In this section, “employer” has the same meaning as under the State workers’ compensation laws.

(b)] Before any license [is] MAY BE issued under this article to an employer to engage in an activity in which the employer may employ [any individual] A COVERED EMPLOYEE, AS DEFINED IN § 9-101 OF THE LABOR AND EMPLOYMENT ARTICLE, the employer shall file with the issuing authority:

(1) a certificate of compliance with the [State workers’ compensation laws] MARYLAND WORKERS’ COMPENSATION ACT; or

(2) the number of a workers’ compensation insurance policy or binder.

Article – Tax – Property

9-102.

(a) (1) In this section the following words have the meanings indicated.

(6) (ii) “Gross income” includes:

10. any [workmen’s] WORKERS’ compensation benefit; and

9-104.

(a) (1) In this section the following words have the meanings indicated.

(8) (ii) “Gross income” includes:

10. any [workmen’s] WORKERS’ compensation benefit;

Article – Transportation

1-102.

[(a) In this section, “employer” has the same meaning as under the State Workmen’s Compensation Laws.

(b)] Before any license or permit [is] MAY BE issued under this article to an employer to engage in an activity in which the employer may employ [any individual] A COVERED EMPLOYEE, AS DEFINED IN § 9-101 OF THE LABOR AND EMPLOYMENT ARTICLE, the employer shall file with the issuing authority:

(1) A certificate of compliance with the [State Workmen’s] MARYLAND WORKERS’ Compensation [Laws] ACT; or

(2) [A workmen’s] THE NUMBER OF A WORKERS’ compensation insurance policy or binder [number].