

In item (3)(i) of this subsection, the former reference to service that "is or was performed" is deleted as unnecessary since the referenced federal tax and the credit for contributions would only result from "service" by an employee.

As to the substitution of "employing unit" for "employer" as the defined term, see the revisor's note to subsection (n) of this section.

Defined terms: "Contributions" § 8-101
"Employing unit" § 8-101

(O) GOVERNMENTAL ENTITY.

(1) "GOVERNMENTAL ENTITY" MEANS:

(I) A GOVERNMENTAL UNIT AS DEFINED IN § 1-101 OF THIS ARTICLE; OR

(II) AN INSTRUMENTALITY OF:

- 1. 1 OR MORE STATES;
- 2. 1 OR MORE POLITICAL SUBDIVISIONS OF A STATE;
- 3. 1 OR MORE STATES AND POLITICAL SUBDIVISIONS OF STATES.

(2) "GOVERNMENTAL ENTITY" INCLUDES BLIND INDUSTRIES AND SERVICES OF MARYLAND.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 20(v) and, as it provided that the Maryland Workshop is a governmental entity, (g)(7)(iv).

In item (1)(iii)1 of this subsection, the former reference to "this State" is deleted as included in "a state".

In paragraph (2) of this subsection, the current name, "Blind Industries and Services of Maryland", which was adopted under Ch. 164, Acts of 1973, is substituted for the former obsolete name "Maryland Workshop for the Blind".

Also in paragraph (2) of this subsection, the reference to "§ 4 of Article 30 of the Code" is deleted as unnecessary in light of the specific name "Blind Industries and Services of Maryland".

Defined terms: "Governmental unit" § 1-101
"State" §§ 1-101 and 8-101

(P) HOSPITAL.

"HOSPITAL" HAS THE MEANING STATED IN § 19-301 OF THE HEALTH - GENERAL ARTICLE.

REVISOR'S NOTE: This subsection formerly appeared as Art. 95A, § 20(t).