

(2) EXEMPT FROM INCOME TAX UNDER § 501(A) OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 8(d)(1).

The words "not for profit" are substituted for the former word "nonprofit", for clarity.

The former words "or group of organizations" are deleted as unnecessary in light of Art. 1, § 8 of the Code, which provides that generally the plural and singular are interchangeable.

(S) SECRETARY.

"SECRETARY" MEANS THE SECRETARY OF ECONOMIC AND EMPLOYMENT DEVELOPMENT.

REVISOR'S NOTE: This subsection is new language derived without substantive change from the first sentence of former Art. 95A, § 11(a)(1), as it related to defining "Secretary".

(T) STATE.

(1) "STATE" HAS THE MEANING STATED IN § 1-101 OF THIS ARTICLE.

(2) "STATE" DOES NOT INCLUDE A TERRITORY OF THE UNITED STATES UNLESS THE TERRITORY ENACTED AN UNEMPLOYMENT INSURANCE LAW THAT COMPLIES WITH THE STANDARDS ADOPTED BY THE SECRETARY OF LABOR OF THE UNITED STATES UNDER THE FEDERAL UNEMPLOYMENT TAX ACT OR TITLE III OF THE SOCIAL SECURITY ACT.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 20(k) as that subsection referred to territories. It is revised to describe only those territories that are excluded from the definition of "State" in § 1-101 of this article.

(U) TIP.

"TIP" MEANS COMPENSATION THAT:

(1) AN INDIVIDUAL RECEIVES FROM A CUSTOMER OF THE INDIVIDUAL'S EMPLOYER WHILE PERFORMING COVERED EMPLOYMENT; AND

(2) IS INCLUDED IN A WRITTEN STATEMENT PROVIDED TO THE EMPLOYER UNDER § 6053(A) OF THE INTERNAL REVENUE CODE.

REVISOR'S NOTE: This subsection is new language derived without substantive change from former Art. 95A, § 20(y).