

(3) THE DRIVER HAS ACCESS TO THE TAXICAB OR TAXICAB EQUIPMENT AT ALL HOURS AND, SUBJECT TO ARTICLE 78 OF THE CODE MAY SET PERSONAL WORK HOURS AND PLACES; AND

(4) THE AGREEMENT STATES EXPRESSLY THAT THE DRIVER KNOWS:

(I) OF THE RESPONSIBILITY TO PAY STATE AND FEDERAL INCOME TAXES; AND

(II) THAT THE WORK IS NOT COVERED EMPLOYMENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 20(g)(6)(iv) through (vii), except for the introductory reference to the common law relationship of master and servant.

In subsections (a) through (d) of this section, the word "work", rather than the word "employment" is substituted for the former word "service" since, under the stated conditions the Secretary would find that an employment relationship does not exist. Similarly, in subsection (e)(3), the word "compensation" rather than the defined term "wage" is substituted for the former word "remuneration".

Also in subsections (a) through (d) of this section, the former references to an exemption from the need to "show compliance" with § 8-205 of this subtitle are deleted as unnecessary, since the exemptions under this section are alternative to § 8-205. Since in practice few persons meet the requirements of the exemption for independent contractors, the deleted reference also seemed misleading.

In subsection (a) of this section, the references to "a holder of a barbershop permit, a beauty salon permit, or an owner-manager permit" and "permit holder" are substituted for the former references to "[b]arbers and beauticians operating establishments" and "operator", respectively, to clarify that a permit is required to operate a barbershop or beauty salon.

In subsections (a)(2) and (d)(2) of this section, the word "report" is deleted as unnecessary in light of the word "accounting".

In subsection (b)(2) of this section, the reference to the agreement being "currently in effect" is substituted for the former reference to work performed "pursuant to a written agreement" to conform to subsections (a)(1), (c)(1), and (d)(1) of this section.

In subsections (b)(4) and (d)(4)(i) of this section, the reference to "State" taxes is added to conform to subsections (a)(4) and (c)(5)(i). Similarly, in subsection (b)(4) the reference to "income" taxes is added and in subsection (d)(4)(i), the reference to "income" tax is substituted for the former reference to "self-employment" taxes.