

(2) EMPLOYMENT PERFORMED FOR AN INSTRUMENTALITY THAT A FOREIGN GOVERNMENT WHOLLY OWNS IS NOT COVERED EMPLOYMENT IF:

(I) THE EMPLOYMENT IS OF A CHARACTER SIMILAR TO THAT PERFORMED IN THE FOREIGN COUNTRY BY EMPLOYEES OF THE UNITED STATES GOVERNMENT OR AN INSTRUMENTALITY OF THE UNITED STATES GOVERNMENT; AND

(II) THE SECRETARY FINDS THAT THE UNITED STATES SECRETARY OF STATE HAS CERTIFIED TO THE UNITED STATES SECRETARY OF THE TREASURY THAT THE FOREIGN GOVERNMENT WHOSE INSTRUMENTALITY CLAIMS EXEMPTION FROM THE TAX IMPOSED BY THIS TITLE GRANTS AN EQUIVALENT EXEMPTION FOR SIMILAR EMPLOYMENT PERFORMED IN THE FOREIGN COUNTRY BY EMPLOYEES OF THE UNITED STATES GOVERNMENT AND INSTRUMENTALITIES OF THE UNITED STATES GOVERNMENT.

(C) STATE GOVERNMENT.

(1) EXCEPT AS PROVIDED BY PARAGRAPH (2) OF THIS SUBSECTION, EMPLOYMENT PERFORMED FOR A GOVERNMENTAL ENTITY OF A STATE IS COVERED EMPLOYMENT IF THE EMPLOYMENT IS EXCLUDED FROM THE DEFINITION OF "EMPLOYMENT" IN THE FEDERAL UNEMPLOYMENT TAX ACT BY § 3306(C)(7) OF THE ACT.

(2) EMPLOYMENT PERFORMED FOR A GOVERNMENTAL ENTITY IS NOT COVERED EMPLOYMENT IF PERFORMED:

(I) AS AN ELECTED OFFICIAL;

(II) AS A MEMBER OF A LEGISLATIVE BODY, A JUDICIAL BODY, THE STATE NATIONAL GUARD, OR THE AIR NATIONAL GUARD;

(III) AS A TEMPORARY EMPLOYEE IN CASE OF AN EARTHQUAKE, FLOOD, FIRE, SNOW, STORM OR SIMILAR EMERGENCY;

(IV) IN A POSITION THAT, UNDER THE LAWS OF THE STATE, IS DESIGNATED A MAJOR NONTENURED ADVISORY OR POLICYMAKING POSITION; OR

(V) IN AN ADVISORY OR POLICYMAKING POSITION THAT ORDINARILY REQUIRES 8 HOURS OR LESS OF WORK EACH WEEK.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 20(g)(7)(iii)D and (v)E and (8)(xiii), (xiv), and, except as it related to the refund of payments if the unemployment insurance law of the State is not certified by the United States Secretary of Labor, (i) and the second sentence of § 11(a)(1).