

(2) THE CONTRIBUTION RATE FOR A NEW EMPLOYER WHO IS A FOREIGN CONTRACTOR SHALL BE THE AVERAGE OF THE RATES FOR EMPLOYERS IN THE STATE IN THE SAME EMPLOYER INDUSTRY CATEGORY AS THE FOREIGN CONTRACTOR, EXCEPT THAT THE RATE MAY NOT BE LOWER THAN THE NEW EMPLOYER RATE IN EFFECT FOR THAT YEAR.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 8(b-1) and (c)(1).

In the introductory language of subsection (a) of this section, the former phrase "[f]or taxable periods beginning on and after January 1, 1972" is deleted as obsolete.

In subsection (b) of this section, the former reference to "claimants" is deleted as unnecessary since benefits are paid only to claimants.

Defined terms: "Benefits" § 8-101

"Contributions" § 8-101

"Employing units" § 8-101

"Secretary" § 8-101

"Taxable wage base" § 8-601 "Wages" § 8-101

8-610. RATE FOR EMPLOYING UNIT WITH EXPERIENCE.

(A) QUALIFICATIONS FOR EARNED RATE — IN GENERAL.

(1) AN EMPLOYING UNIT THAT MEETS THE QUALIFICATIONS OF THIS SUBSECTION SHALL BE ASSIGNED AN EARNED RATE OF CONTRIBUTION THAT IS BASED ON THE EXPERIENCE OF THE EMPLOYING UNIT.

(2) AN EMPLOYING UNIT QUALIFIES UNDER THIS SUBSECTION IF, DURING EACH OF THE 3 CALENDAR YEARS IMMEDIATELY PRECEDING THE COMPUTATION DATE THE EMPLOYING UNIT:

(I) HAD AN EARNED RATING RECORD THAT WAS CHARGEABLE WITH BENEFITS;

(II) HAD TAXABLE WAGES OF AT LEAST \$200; AND

(III) REPORTED TAXABLE WAGES ON OR BEFORE THE COMPUTATION DATE IMMEDIATELY FOLLOWING EACH OF THE 3 CALENDAR YEARS.

(3) AN EMPLOYING UNIT THAT DOES NOT QUALIFY UNDER PARAGRAPH (2) OF THIS SUBSECTION QUALIFIES IF:

(I) THROUGHOUT THE CALENDAR YEAR IMMEDIATELY PRECEDING THE COMPUTATION DATE, THE EMPLOYING UNIT HAD AN EARNED RATING RECORD THAT WAS CHARGEABLE WITH BENEFITS;