

(II) DURING EACH OF THE 2 CALENDAR YEARS IMMEDIATELY PRECEDING THE COMPUTATION DATE, THE EMPLOYING UNIT:

1. HAD TAXABLE WAGES OF AT LEAST \$200; AND
2. REPORTED TAXABLE WAGES ON OR BEFORE THE COMPUTATION DATE IMMEDIATELY FOLLOWING EACH OF THE 2 CALENDAR YEARS.

(B) SAME — TRANSFER FROM ANOTHER STATE.

(1) EXCEPT AS PROVIDED IN § 8-609(C) OF THIS SUBTITLE FOR FOREIGN CONTRACTORS, AN EMPLOYING UNIT THAT TRANSFERS AN OPERATION FROM ANOTHER STATE TO THIS STATE QUALIFIES FOR AN EARNED RATE OF CONTRIBUTION EFFECTIVE ON THE TRANSFER IF:

(I) FOR AT LEAST EACH OF THE 3 CALENDAR YEARS IMMEDIATELY PRECEDING THE TRANSFER, THE EMPLOYING UNIT HAD THE EXPERIENCE WITH BENEFIT CHARGES AND PAYROLLS IN THE OTHER STATE THAT SUBSECTION (A)(2) REQUIRES AN EMPLOYING UNIT TO HAVE IN THIS STATE; AND

(II) THE EMPLOYING UNIT SUBMITS TO THE SECRETARY AN APPLICATION THAT INCLUDES THE INFORMATION THAT IS NEEDED TO DETERMINE THE BENEFIT RATIO OF THE EMPLOYING UNIT AS IF THE BENEFIT CHARGES AND PAYROLLS IN THE OTHER STATE HAD BEEN PAID IN THIS STATE.

(2) THE SECRETARY SHALL DETERMINE THE ACCURACY OF THE INFORMATION IN THE APPLICATION.

(C) FAILURE TO PAY CONTRIBUTIONS.

IF AN EMPLOYING UNIT HAS MET EACH OF THE REQUIREMENTS TO QUALIFY FOR AN EARNED RATE BUT FAILED TO FILE CONTRIBUTION REPORTS ON OR BEFORE THE APPROPRIATE COMPUTATION DATE, THE SECRETARY SHALL ASSIGN THE EMPLOYING UNIT A CONTRIBUTION RATE THAT IS THE EARNED RATE OF THE EMPLOYING UNIT OR THE STANDARD RATE OF CONTRIBUTION, WHICHEVER IS GREATER.

(D) PRESUMPTION FOR EMPLOYING UNITS UNDER ELECTION.

(1) ON TERMINATION OF AN ELECTION, A NOT FOR PROFIT ORGANIZATION OR A GOVERNMENTAL ENTITY IS PRESUMED:

(I) TO HAVE PAID TAXABLE WAGES OF AT LEAST \$200 IN EACH FISCAL YEAR DURING THE ELECTION IN WHICH THE EMPLOYING UNIT ACTUALLY PAID AT LEAST \$200 TO INDIVIDUALS FOR SERVICES; AND