

In this section, the defined term "not for profit organization" is substituted for the former words "nonprofit organization", for clarity and to conform to terminology used throughout this title.

In the introductory language of subsection (c)(1) of this section, the phrase "as defined in § 20(n)", which formerly modified "wages", is deleted as unnecessary since the defined meaning is presumed to apply unless the context requires otherwise.

In subsections (d)(1) and (e)(2) of this section, references to a "calendar" year are substituted for the former references to a "taxable" year, for clarity. This substitution is supported by former Art. 95A, § 8(d)(1), which referenced a "taxable year beginning on January 1".

In subsection (e)(1) of this section, the words "[s]ubject to paragraph (2) of this subsection" are added for clarity. Unless subsection (e)(2) is conditioned on "adjustment" by the Secretary, it would conflict with subsection (c) of this section. This reading is supported by the context of the third sentence of former Art. 95A, § 8(e)(1)(ii), since the second and fourth sentences expressly referred to bond "adjustments". Similarly, the reference in subsection (e)(2) of this section to the bond "after adjustment" is added.

In subsection (e)(1) of this section, the words "may require" are substituted for the former words "shall require ... as he deems appropriate", for brevity and to conform to similar provisions throughout the revised articles of the Code.

Also in subsection (e)(1) of this section, the words "that the Secretary already has approved" are substituted for the former words "previously filed" to conform to subsection (b)(1) of this section.

Also in subsection (e)(1) of this section, the words "cost of benefits that are attributed to covered employment" are substituted for the former words "benefit cost rate" for clarity and conformity to § 8-620(d)(3)(i) of this subtitle. This substitution also avoids confusion with the term "rate" in reference to contributions.

Subsection (g)(2) of this section is revised in the active voice to clarify that the Secretary has the duty of returning the money or securities to the nonprofit organization.

The Labor and Employment Article Review Committee notes, for consideration by the General Assembly, that subsection (c) of this section is not tied to a monetary amount or to the number of employees who earn the taxable wage base. Thus it penalizes employing units with part-time employees.

Defined terms: "Calendar quarter" § 8-101

"Contributions" § 8-101

"Covered employment" § 8-101