

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 8(d)(3)(i) through (iv), the second sentence and, except as it related to extended benefits paid on or before December 31, 1978, the third sentence of the introductory language of (2), (d)(4), the first and third sentences of § 8(f), § 9(b)(3), and the second sentence of § 11(a)(1).

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) of this section, the reference to the exception in "subsection (d)" is added to clarify the relationship between the methods of payment described in subsections (c) and (d).

In subsection (d)(3) of this section, the former phrases "[f]or 1972, .675 percent of its total payroll for 1971" and "[f]or years after 1972" are deleted as obsolete.

In subsection (d)(3), (6), and the introductory language of (5) and (7) of this section, references to a "calendar" year are added for clarity and consistency with similar references throughout this subtitle.

In subsection (d)(4) and (5), 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 (d)(4)(i) of this section, the reference to the "periodic" percentage of payroll payable is substituted for the former reference to the "quarterly" percentage of payroll payable, for consistency with (b)(4), which provides that the Secretary shall bill "at the end of each calendar quarter or other period set by the Secretary".

In subsection (d)(4)(iii) and the introductory language of (3) of this section, the requirement to "mail" or "otherwise deliver" is substituted for the former requirement to "send", to conform to § 8-621(a) of this subtitle.

In subsection (d)(4)(ii) of this section, the reference to "the amount it is required to reimburse ... under § 8-616 of this subtitle" is substituted for the former specific reference to the total of regular and work sharing benefits and 50% of extended benefits for brevity and to incorporate the different standard for reimbursement by a governmental entity as required by the first sentence of former Art. 95A, § 8(f).

In subsection (d)(5) of this section, the reference to the amount "required to be reimbursed" is substituted for the former reference to the amount "so determined for the taxable year", for clarity and consistency with the reference in subsection (4)(ii).