

(2) A TERMINATION UNDER THIS SUBSECTION SHALL BE EFFECTIVE FOR 2 CALENDAR YEARS.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 95A, § 8(e)(1)(iv) and (2) and the second sentence of § 11(a)(1).

In subsections (a)(1) and (b)(1) of 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 subsection (a)(2) of this section, the reference to "1 year" is substituted for the former reference to the "four-consecutive-calendar-quarter period" for brevity.

Also in subsection (a)(2) of this section, the reference to the "first day" is substituted for the former reference to the "beginning" of the calendar quarter for precision.

In subsection (b)(1) of this section, the reference to the "next January 1" is substituted for the former reference to the "beginning of the next taxable year" for precision and clarity. This substitution is supported by former Art. 95A, § 8(d)(1), which referenced a "taxable year beginning on January 1". Similarly, in subsection (b)(2), of the reference to "2 calendar years" is substituted for the former reference to "that and the next taxable year".

Defined terms: "Calendar quarter" § 8-101

"Contributions" § 8-101

"Election" § 8-601

"Not for profit organization" § 8-101

"Secretary" § 8-101

8-623. RESERVED.

8-624. RESERVED.

#### PART IV. ENFORCEMENT AND COLLECTION.

8-625. EMPLOYMENT RECORDS.

##### (A) DUTY TO MAINTAIN.

EACH EMPLOYER SHALL KEEP EMPLOYMENT RECORDS THAT ARE ACCURATE AND CONTAIN INFORMATION THAT THE SECRETARY OR BOARD OF APPEALS REQUIRES.

##### (B) INSPECTION.

THE SECRETARY OR BOARD OF APPEALS MAY INSPECT AND COPY AT ANY REASONABLE TIME AND AS OFTEN AS NECESSARY: