

(i) to have reported wages in each [fiscal] CALENDAR year during the election in which the employing unit actually paid individuals for services; and

(ii) to have been chargeable with benefits during any period when it was subject to this title under an election.

8-611.

(j) (1) If the Secretary allows an adjustment or refund under § 8-638 of this subtitle the Secretary shall correct the employing unit's earned rating record.

(2) (i) The Secretary may not change an earned rate assigned to an employing unit as a result of an adjustment or refund unless the application under § 8-638 of this subtitle is submitted by the [March 31] SEPTEMBER 30 preceding the [fiscal] CALENDAR year for which the rate is assigned.

(ii) The Secretary shall waive the [March 31] SEPTEMBER 30 deadline for good cause.

8-613.

(c) (1) If a successor employer was not an employing unit before acquiring the assets, business, organization, or trade of a predecessor employer that is an employing unit, the successor employer shall be considered a new employing unit and shall be assigned a contribution rate in accordance with [§ 8-608] § 8-609 of this subtitle.

(2) If a successor employer was an employing unit before the transfer of the assets, business, organization, or trade and had been assigned a contribution rate under this subtitle:

(i) the successor employer shall continue to pay contributions at the previously assigned rate from the date of the transfer through the next [June 30] DECEMBER 31; and

(ii) beginning on the [July 1] JANUARY 1 after the transfer, the rate of contribution of the successor employing unit for each [fiscal] CALENDAR year shall be based on its experience with payrolls and benefit charges in combination with the experience with payrolls and benefit charges of the predecessor employing unit.

SECTION 2. AND BE IT FURTHER ENACTED, That the earned rate of contribution which becomes effective on January 1, 1993 will be that rate computed for the individual employing unit on September 30, 1992.

SECTION 3. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows:

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8-607.

(b) (1) Subject to paragraph (2) of this subsection, the taxable wage base is the first [\$7,000] \$8,500 in wages that: