

~~(I) HAS BEEN DIRECTLY ENGAGED IN ANY ASPECT OF CONSTRUCTION IN A STATE OTHER THAN MARYLAND PRIOR TO BECOMING A MARYLAND EMPLOYER; AND~~

~~(II) HAS BEEN AN EMPLOYER ENGAGED IN ANY ASPECT OF CONSTRUCTION IN MARYLAND FOR LESS THAN 3 COMPLETE CALENDAR YEARS.~~

~~(b) [The contribution rate for a new employer shall be the average of the rates for employers in the State in the same employing units industry category for the previous calendar year but may not be less than the higher of:] (1) THE CONTRIBUTION RATE ASSIGNED TO FOREIGN CONSTRUCTION CONTRACTORS SHALL BE THE MAXIMUM EARNED RATE PLUS ANY BASIC RATE ADJUSTMENT APPLICABLE FOR ANY CALENDAR YEAR IN WHICH THE CONTRACTOR EMPLOYS AT LEAST 1 EMPLOYEE IN MARYLAND.~~

~~(2) THE CONTRIBUTION RATE FOR A NEW EMPLOYER OTHER THAN A FOREIGN CONSTRUCTION CONTRACTOR SHALL BE THE AVERAGE OF THE RATES FOR ALL NEW EMPLOYERS FOR THE PREVIOUS 5 CALENDAR YEARS BUT MAY NOT BE THE HIGHER OF:~~

~~[(1)](i) 1%; or~~

~~[(2)](ii) the current contribution rate under § 8-611 of this subtitle that applies to an employing unit with a benefit ratio of .0000.~~

~~8-610.~~

~~(b) (1) Except as provided in [§ 8-609(e)] § 8-609(B) 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.~~

(B) A NEW EMPLOYER SHALL PAY CONTRIBUTIONS AT A RATE THAT DOES NOT EXCEED 2.3% OF THE TAXABLE WAGE BASE, AND THAT IS THE HIGHEST OF:

(1) 1% OF THE TAXABLE WAGE BASE;

(2) THE 5-YEAR BENEFIT COST RATE OF THE STATE AS COMPUTED UNDER SUBSECTION (C) OF THIS SECTION; OR

(3) THE CONTRIBUTION RATE UNDER § 8-611 OF THIS SUBTITLE THAT APPLIES TO AN EMPLOYING UNIT WITH A BENEFIT RATIO OF 0.000.