

ployer of any delinquent taxpayer by registered mail with return receipt provided for or by personal service upon such employer by the Comptroller or his duly authorized representative, which personal service for the purposes hereof shall be sufficient for all purposes hereof if said lien be personally served upon a duly authorized officer, representative or agent of the employer or any agent or representative in charge of the payroll accounts or records of an employer. No employer, after receiving notice of lien, as herein provided for, or after delivery of such registered notice of lien has been refused by such employer, having knowledge of its import or reason to know its import, shall thereafter pay to any individual named in such notice or credit to the account of such individual any salary, wages, hire, remuneration or compensation for personal services due at the time such notice is received or receipt is refused, nor shall any employer pay or credit on its books and records any salary, wages, hire, remuneration or compensation for personal services thereafter earned by or payable to such delinquent taxpayer so named in the notice in excess of Fifteen Dollars (\$15.00) per week until the Comptroller shall notify such employer that the lien has been satisfied or released. All salary, wages, hire, remuneration or compensation for personal services due and unpaid or credited to any delinquent taxpayer named in any notice received or refused, as above set forth, due at the time such notice is received or refused, and all such salary, wages, hire and remuneration or compensation for personal services earned by or payable to or credited to such delinquent taxpayer thereafter, until the lien is fully satisfied or released, shall be promptly paid to the Comptroller by the employer. The Comptroller shall notify the employer as soon as the lien has been satisfied or released. Every employer shall be personally liable to the State for any sums which he shall pay to any employee named in any notice of lien received or refused by said employer, except as herein provided. Any employer violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than Five Hundred Dollars (\$500.00), or imprisoned for not more than six (6) months, or be both fined and imprisoned.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1947.

Approved April 25, 1947.