

providing for such benefit or upon termination of such plan or system or policy of insurance or of his services with such employing unit;

(3) The payment by an employing unit (without deduction from the remuneration of the individual in its employ) of the tax imposed upon an individual in its employ under Section 1400 of the Federal Internal Revenue Code with respect to services performed after December 31, 1940; or

(4) Dismissal payments after December 31, 1940, which the employing unit is not legally required to make.

TRANSITIONAL PROVISION.

20. Wages payable to an individual for insured work performed prior to January 1, 1941, shall, for the purposes of Sections 3 (b) (1), 3 (c), and 4 (e) of the Unemployment Compensation Law, as amended by this Act, be deemed to be wages paid within the calendar quarter with respect to which such wages were payable.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and necessary for the immediate preservation of the public health and safety, and having been passed upon by a yea and nay vote, supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved February 14, 1941.

CHAPTER 18.

(Senate Bill 87)

AN ACT to add a new section to Article 11 of the Code of Public Local Laws of Maryland (1930 Edition), title "Frederick County", sub-title "Thurmont", said new section to be known as Section 781A and to follow immediately after Section 781 of said Article, authorizing the Commissioners of Thurmont to impose and collect sewer rents or charges and making said charges liens on the property served.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That a new section be and it is hereby added to Article 11 of the Code of Public Local Laws of Mary-