

hereby repealed and re-enacted with amendments, so as to read as follows:

51. All lands, tenements and personal property belonging to any person indebted to this State, after the commencement of a suit therefor against him, or the filing of any lien as by law provided, shall be liable to execution on any judgment or decree which may be rendered against him in such suit, or to execution, attachment or sale on the levy or lien, in whosoever hands or possession the said lands, tenements or personal property may be found; but where the debtor hath granted or may hereafter grant any road, way or easement in or over any lands liable as aforesaid, the rights accruing through or by such grant shall not be affected by the preceding provisions of this section; provided, however, that all existing rights of the State now vested shall not be in any way diminished or released, except as herein provided.

SEC. 3. *And be it further enacted*, That a new sub-section be and the same is hereby added to Section 222 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after Sub-section (p) of Section 222 of said Article, as enacted by Chapter 792 of the Acts of 1941, to be known as Sub-section (q), said new sub-section to read as follows:

(q) "Employer" means any person, firm or corporation employing or utilizing the services of one or more individuals for hire, remuneration or compensation of any kind.

SEC. 4. *And be it further enacted*, That a new sub-section be and the same is hereby added to Section 223 of Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after Sub-section (l) of Section 223 of said Article, as enacted by Chapter 912 of the Acts of 1941, to be known as Sub-section (m), said new sub-section to read as follows:

(m) Amounts received as pension, annuity or any similar allowance for personal injuries or sickness, resulting from active service in the armed forces of the United States or of the State of Maryland.

SEC. 5. *And be it further enacted*, That a new section be and the same is hereby added to Article 81 of the Annotated Code of Maryland (1939 Edition), title "Revenue and Taxes", sub-title "Income Tax" to be known as Section 230B, and to