

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 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. 8. *And be it further enacted*, That Section 12 of Article 83 of the Annotated Code of Maryland (1939 Edition), title "Sales and Notices", sub-title "Exemption from Execution", be and the same is hereby repealed and re-enacted, with amendments, so as to read as follows:

12. The four preceding sections relating to exemptions shall not impair the lien of any vendor for the purchase money of land, nor of any mortgagee, nor of any mechanic or other person, for any debt contracted for or in aid of the erection of any building, nor shall they apply to any levy or lien on property, real or personal, for non-payment of taxes.

SEC. 9. *And be it further enacted*, That if any clause, sentence, paragraph, or section of this sub-title shall, for any reason, be adjudged by any court of competent jurisdiction to be unconstitutional and invalid, such judgment shall not affect, impair or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, or section thereof so found unconstitutional and invalid.

SEC. 10. *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 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 May 6, 1943.