

DEFINITIONS

19. (f) "Employer" means:

(1) Any employing unit which for some portion of a day, on and after January 1, 1945, has or had had in employment one or more individuals;

(2) Any employing unit which prior to January 1, 1945, was an employer as defined in this Article;

(3) Any employing unit which has elected, pursuant to Section 8, to become subject to this Act; or

(4) Any individual or employing unit engaging in employment in this State subject for either the current or preceding calendar year to the payroll tax imposed by Section 1600 of the Federal Internal Revenue Code or to any other Federal tax against which credit may be taken for contributions paid into a State unemployment compensation fund.

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 March 16, 1945.

CHAPTER 271.

(House Bill 7)

AN ACT to repeal and re-enact, with amendments, Section 34 of Article 2B of the Annotated Code of Maryland (1943 Supplement), title "Alcoholic Beverages", sub-title "Regulations and Restrictions", providing that retail dealers shall not sell alcoholic beverages to other retail dealers except to the holder of a Special Class C beer, beer and wine and beer, wine and liquor license.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 34 of Article 2B of the Annotated Code of Maryland (1943 Supplement), title "Alcoholic Beverages", sub-title "Regulations and Restrictions", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

34. (General Regulations, Restrictions upon Retail Dealers.) No retail dealer, or other than the holder of a Class E or Class