

principal and interest, in which case the lien of the mortgage shall be extended for five years from and after the date of the filing of said statement. The Clerk with whom the statement is filed shall be entitled to the same fee as in the case of the docketing and entry of a chattel mortgage, and he shall likewise enter it in the "Credit Lien Book."

SEC. 2. *And be it further enacted*, That Section 63 of said Article 21 be and it is hereby repealed.

SEC. 3. *And be it further enacted*, That this Act shall take effect June 1, 1945.

Approved March 29, 1945.

CHAPTER 382.

(Senate Bill 75)

AN ACT to repeal and re-enact, with amendments, Sub-section (5) of Section 257B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", authorizing the giving of notice of lien on wages or salary by personal service by the Comptroller or his duly authorized representative.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Sub-section (5) of Section 257B of Article 81 of the Annotated Code of Maryland (1943 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed and re-enacted, with amendments, to read as follows:

257B. (5) The lien of the State for income tax due and unpaid, and for interest, penalty, delinquent fee and cost, as by law provided, shall extend to and cover all salary, wages, hire, remuneration and compensation for personal services of every kind, due and owing at the time such lien accrues, and which shall become due thereafter, as long as said lien is not fully satisfied and discharged. The Comptroller shall promptly give notice of such lien, and the amount thereof, to any employer 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 purpose 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 pay-