

(e) [Any amount received through accident or health insurance including any such amounts received under an Accident and Health Welfare Fund or Plan or any amount] *Except in the case of amounts attributable to (and not in excess of) deductions allowed under Section 281 (q) for any prior taxable year, amounts received under Workmen's Compensation or Employers' Liability Acts, or by way of damages for personal injuries or property damage, whether by suit or agreement, and any amount received as a pension, annuity, or similar allowance for personal injuries or sickness resulting from active service in the armed forces of the United States [.] , or amounts received through accident or health insurance for personal injuries or sickness (other than amounts received by an employee, to the extent such amounts are attributable to contributions by the employer which were not includible in the gross income of the employee, or are paid by the employer). Notwithstanding the provisions of the foregoing sentence, amounts received by an employee through accident or health insurance for personal injuries or sickness, even though attributable to contributions by the employer which were not includible in the gross income of the employee or which are paid by the employer, shall be excluded from gross income to the extent such amounts constitute (1) reimbursement of expenses for medical care of the taxpayer, his spouse, and his dependents, provided however, that this clause shall not apply to amounts attributable to and not in excess of deductions allowed under Section 281 (q) for any prior taxable year, or (2) payment for the permanent loss or loss of use of a member or function of the body, or the permanent disfigurement of the taxpayer, his spouse or a dependent, and are computed with reference to the nature of the injury without regard to the period the employee is absent from work, or (3) wages or payments in lieu of wages for a period during which the employee is absent from work on account of personal injuries or sickness, provided however, that this clause shall not apply to the extent such amounts exceed a weekly rate of one hundred dollars, or are attributable to the first seven calendar days of the employee's absence from work on account of sickness unless the employee is hospitalized on account of such sickness for at least one day during such period. If the amounts described in clause three are not paid on the basis of a weekly pay period, the weekly rate shall be determined in a manner to be prescribed by regulations of the Comptroller. For purposes of this sub-section, amounts received under an accident or health plan for employee's under a wage continuation plan, or from an accident and health welfare fund or plan as defined in this sub-title, shall be treated as amounts received through accident or health insurance.*

*(e-1) Contributions by the employer to accident or health plans for compensation (through an accident and health welfare fund or plan, or through insurance or otherwise) to employees for personal injuries or sickness.*

(f) Beginning with the year 1944 and thereafter, dividends received upon stock of national banks located within and without the State and also domestic corporations the shares of which are subject to ordinary taxes.

(g) Income from intangible personal property held by any fiduciary in this State in trust to pay the income for the time being to, or to accumulate or apply such income for the benefit of, any non-