

(a) *For the quarterly period beginning July 1, 1955, and for each quarterly period thereafter, every employer shall deduct, withhold and pay over to the Comptroller of the Treasury, for each individual in his employ or whose services he utilizes, a tax as provided in this section.*

(b) *The provisions of this section shall not apply to any payments of salary, wages or compensation for personal services of any kind for the employer for the following:*

1. *For active service as a member of the Armed Forces of the United States.*

2. *For agricultural labor (as defined in the Federal Internal Revenue Code from time to time).*

3. *For domestic service in a private home, local college club or local chapter of a college fraternity or sorority.*

(c) *The employer shall withhold the tax on the basis of each payroll period, whether weekly, by-weekly, semi-monthly, or monthly; and if there is no specified regular payroll period on one of these bases, the tax shall be withheld on a per diem basis.*

(d) *The amount of tax to be withheld for each individual shall be based upon tables to be prepared and distributed by the Comptroller. The tables shall be computed for the several permissible withholding periods and shall take account of exemptions allowed under this sub-title; and the amounts computed for withholding shall be such that the amount withheld for any individual during his taxable year shall approximate in the aggregate as closely as possible the tax which is levied and imposed under this sub-title for that taxable year, upon his salary, wages or compensation for personal services of any kind for the employer.*

(e) *The Comptroller may also provide for a percentage method of withholding to be used in lieu of the tables at the election of the employer. The Comptroller may also prepare tables or a percentage method for non-resident taxpayers different from the tables or percentage method applicable to resident taxpayers, to permit non-resident taxpayers to exhaust their personal exemptions and credit for dependents before the withholding of any tax.*

(f) *Every individual upon whose salary, wages or compensation such a tax is to be imposed shall file with his employer at the time of his employment (or during the month of June, 1955, if then employed) a signed exemption certificate on a form to be provided by the Comptroller of the Treasury for that purpose, indicating the number of exemptions to which he is entitled under the provisions of this sub-title.*

(g) *The taxes so withheld and paid by the employer to the Comptroller shall constitute payments on account of the income tax which is levied and imposed elsewhere in this sub-title, and shall be allowed as a credit against the total tax due on the individual's income tax return for that taxable year. Any amount withheld which is in excess of the total amount of tax, interest and penalties due from that individual under the provisions of this sub-title, shall be refunded to the individual in the manner provided in this Article. Any amount of tax due, in excess of that withheld and/or remitted*