

(1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", as said Sub-section (q) of Section 275 was amended by Chapter 281 of the Laws of Maryland (1955), re-defining the term "Employer."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sub-section (q) of Section 275 of Article 81 of the Annotated Code of Maryland (1951 Edition), title "Revenue and Taxes", sub-title "Income Tax", as said Sub-section (q) of Section 275 was amended by Chapter 281 of the Laws of Maryland (1955), be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

275.

(q) "Employer" means any person, firm or corporation, including the Federal government, *the District of Columbia (to the extent that functions of the District government are carried on or performed in Maryland)*, the State of Maryland and any county, municipal corporation or political sub-division or instrumentality of this State, employing or utilizing the services of one or more individuals for hire, remuneration or compensation of any kind.

SEC. 2. *And be it further enacted,* That this Act shall take effect June 1, 1956.

Approved March 2, 1956.

CHAPTER 39

(House Bill 76)

AN ACT to repeal and re-enact, with amendments, Section 81, of Article 66½ of the Annotated Code of Maryland (1951 Edition), title "Motor Vehicles", sub-title "Administration—Registration—Titling", changing the term "Veteran motor car" to "Antique motor vehicle."

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 81 of Article 66½ of the Annotated Code of Maryland (1951 Edition), title "Motor Vehicles", sub-title "Administration—Registration—Titling", be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

81. Notwithstanding any provision of Section 80 of this sub-title to the contrary, license tags of such size and design as may be determined in the discretion of the Commissioner of Motor Vehicles, shall be issued for an annual fee of one dollar for [veteran motor cars] *Antique Motor Vehicles* subject to the following conditions:

EXPLANATION: *Italics indicate new matter added to existing law.*

[Brackets] indicate matter stricken from existing law.

CAPITALS indicate amendments to bill.

~~Strike out~~ indicates matter stricken out of bill.