

WHEREAS, Section 308 (b) of Article 81 of the Annotated Code of Maryland was amended by Chapter 57 of the Acts of 1956, in order to exempt ministers and members of religious orders from the withholding provisions of the Maryland Income Tax Law; and

WHEREAS, in the title and in the enacting clause of said Chapter 57, Section 308 (b) was erroneously referred to as Section 308 (c); and

WHEREAS, It is wise to re-enact, without change, the provisions of this section in order to cure any possible defect in the title and application of this law; now, therefore

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 308 (b) of Article 81 of the Annotated Code of Maryland (1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", be and it is hereby repealed, and that a new Section 308 (b) be and it is hereby enacted in lieu thereof, to stand in the place of the section so repealed, and to read as follows:

308. (b) *Certain salary payments excepted.—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.*
4. *For services performed by a duly ordained, commissioned, or a licensed minister of a church in the exercise of his ministry, or by a member of a religious order in the exercise of duties required by such order.*

SEC. 2. *And be it further enacted,* That any and all administrative acts and policies and any and all income tax collections properly done and performed under the provisions of said Section 308 (b), as amended by Chapter 57 of the Acts of 1956, be and the same are hereby validated and confirmed in all respects as being lawful.

SEC. 3. *And be it further enacted,* That this Act shall take effect June 1, 1957.

Approved January 28, 1957.

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## CHAPTER 13

(Senate Bill 55)

AN ACT to repeal and re-enact, with amendments, Section 42 of Article 23A of the Annotated Code of Maryland (1956 Supple-

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.