

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1957.

Approved April 10, 1957.

CHAPTER 570

(House Bill 353)

AN ACT to repeal and re-enact, with amendments, Section 308, sub-sections (a), (b) and (h) thereof of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", SUB-SECTION (B) THEREOF HAVING BEEN AMENDED BY CHAPTER 12 OF THE ACTS OF 1957, relating to withholding of tax at source exclusions therefrom and payment of the tax withheld by an employer to the Comptroller of the Treasury.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 308, sub-sections (a), (b) and (h) thereof of Article 81 of the Annotated Code of Maryland (1951 Edition, 1956 Supplement), title "Revenue and Taxes", sub-title "Income Tax", SUB-SECTION (B) THEREOF HAVING BEEN AMENDED BY CHAPTER 12 OF THE ACTS OF 1957, be and the same are hereby repealed and re-enacted, with amendments, to read as follows:

308. Withholding Tax at Source. (a) For quarterly period beginning July 1, 1955, and for each quarterly period thereafter, every employer *utilizing the services of an employee* shall deduct, withhold and pay over to the Comptroller of the Treasury, for each [individual] *such employee* in his employ [or whose services he utilizes,] a tax as provided in this section.

(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.

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.