

5. *For active service as a member of the National Guard or other duly established federal military reserve organizations.*

6. *Non-resident individuals employed as seamen upon vessels engaged in oceanic and foreign trade or commerce while such vessels are within any of the ports of this State.*

(h) Quarterly withholding returns shall be filed with the Comptroller on forms prescribed by him for that purpose, and shall be accompanied by a remittance in full by the employer for the amount of tax withheld by him during that quarter. The quarterly return and remittance shall be made to the Comptroller not later than the last day of the month next after the end of the calendar quarter. Any employer who NEGLIGENTLY shall fail either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be held personally and individually liable for all moneys so involved ~~【;】 and said personal liability shall extend to and be applicable to the officers and duly authorized agents of a corporation (domestic or foreign) where the employer is a corporate entity;~~ AND IF THE EMPLOYER IS A CORPORATE ENTITY, THE PERSONAL LIABILITY SHALL EXTEND AND BE APPLICABLE TO THOSE OFFICERS AND DULY AUTHORIZED AGENTS OF THE CORPORATION (DOMESTIC OR FOREIGN) WHO PARTICIPATE ACTIVELY IN THE MANAGEMENT AND OPERATION OF THE CORPORATION; ANY OFFICER OR AGENT OF THE CORPORATION, WHO AS SUCH OFFICER OR AGENT IS UNDER A DUTY TO WITHHOLD THE TAX AND TRANSMIT THE SAME TO THE COMPTROLLER AS REQUIRED HEREUNDER; and any sum or sums withheld in accordance with the provisions of this section shall be deemed to be held by the employer in trust for the State of Maryland ~~【.】 and by such employer kept or maintained in a special fund or account separate and apart from other funds or property belonging to said employer until transmitted to the Comptroller as required herein.~~ RECORDED IN A LEDGER ACCOUNT SO AS CLEARLY TO INDICATE THE AMOUNT OF TAX WITHHELD AND THAT SUCH AMOUNT IS THE PROPERTY OF THE STATE OF MARYLAND. Failure to make any return required by this section to the Comptroller or failure either to withhold the required tax or to pay it to the Comptroller as specified, or both, shall be deemed to be a misdemeanor, punishable upon conviction by a fine of not exceeding Five Hundred Dollars (\$500.00) or imprisonment for not exceeding six months, or both, in the discretion of the Court ~~【.】 and in addition thereto such unpaid tax shall constitute a lien in favor of the State of Maryland to the extent provided in Section 318 of this sub-title recoverable in the manner therein prescribed or in the manner prescribed in Sections 204 to 209 inclusive of Article 81 of the Annotated Code of Maryland.~~

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency law, necessary for the immediate preservation of the public health and safety, and being passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 10, 1957.