

*agreements with the appropriate educational authority of other states in order to provide for reciprocity in the certification of teachers. The State Superintendent of Schools may, also, subject to the rules and regulations of the State Board of Education, accept for certification purposes the accreditation of a program for teacher preparation where such accreditation is granted by a recognized national accrediting agency and the institution preparing such teachers is located within a state other than Maryland.*

SEC. 2, *And be it further enacted*, That this Act shall take effect June 1, 1960.

Approved March 23, 1960.

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CHAPTER 54

(House Bill 113)

AN ACT to repeal and re-enact, with amendments, sub-section (5) of Section 322 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", to provide for the personal liability of any paymaster, as therein defined, who after having been personally served with a notice of lien for delinquent income tax of an employee pays any compensation to such employee, except as therein permitted, prior to the satisfaction or release of such lien, and concerning matters related thereto.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That sub-section (5) of Section 322 of Article 81 of the Annotated Code of Maryland (1957 Edition), title "Revenue and Taxes", sub-title "Income Tax", be and the same is hereby repealed and re-enacted, with amendments, to read as follows:

322.

(5) LIEN FOR SALARY, WAGES, ETC.—The lien of the State for income tax due and unpaid, and for interest, penalty, delinquent fee and costs, as by law provided, shall extend to and cover all salary, wages, hire, remuneration and compensation for personal services of every kind, due and owing at the time such lien accrues, and which shall become due thereafter, as long as said lien is not fully satisfied and discharged. The Comptroller shall promptly give notice of such lien, and the amount thereof, to any employer of any delinquent taxpayer by registered mail with return receipt provided for or by personal service upon such employer by the Comptroller or his duly authorized representative, which personal service for the purposes hereof shall be sufficient for all purposes hereof if said lien be personally served upon a duly authorized officer, representative or agent of the employer or any agent or representative in charge of the payroll accounts or records of an employer. No employer, after receiving notice of lien, as herein

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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.