

provided for, or after delivery of such registered notice of lien has been refused by such employer, having knowledge of its import or reason to know its import, *and no paymaster, after being personally served with a notice of lien*, shall thereafter pay to an individual named in such notice or credit to the account of such individual any salary, wages, hire, remuneration or compensation for personal services due at the time such notice is received or receipt is refused, nor shall any *such employer or any such paymaster* pay or credit on its books and records any salary, wages, hire, remuneration or compensation for personal services thereafter earned by or payable to such delinquent taxpayer so named in the notice in excess of fifteen dollars (\$15.00) per week until the Comptroller shall notify such employer that the lien has been satisfied or released. All salary, wages, hire, remuneration or compensation for personal services due and unpaid or credited to any delinquent taxpayer named in any notice received or refused, as above set forth, due at the time such notice is received or refused, and all such salary, wages, hire and remuneration or compensation for personal services earned by or payable to or credited to such delinquent taxpayer thereafter, until the lien is fully satisfied or released, shall be promptly paid to the Comptroller by **[the] such employer [.] or such paymaster**. The Comptroller shall notify **[the] such employer or such paymaster** as soon as the lien has been satisfied or released. Every employer, *and every paymaster who is personally served with any notice of lien*, shall be personally liable to the State for any sums which he shall pay or cause to be paid to any employee named in any notice of lien received or refused by said employer, or served upon said paymaster, except as herein provided **[.]**, *and such liability shall be several, to the end that the State may, at its election, proceed against the paymaster or the employer, or both, provided that the total sum recovered by the State shall not exceed the sum paid to said employee in violation of this sub-section. As used in this sub-section, the term "paymaster" shall mean any officer, representative, agent or employee charged by his employer with the duty of paying any salary, wages, hire, remuneration or other compensation to any employee of said employer named in any notice of lien and shall include, also, any employee of the Federal Government, its agencies or instrumentalities, designated to keep and maintain in a local office or branch of said Federal Government agency or instrumentality established in this State, a record of employed personnel, and who is or may be charged with receiving and distributing the payroll or pay checks to the employed personnel, regardless of where the actual payroll records are kept and the payroll is prepared.* Any employer violating any of the provisions of this section shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined not more than five hundred dollars (\$500.00), or imprisoned for not more than six (6) months, or be both fined and imprisoned.

SEC. 2. *And be it further enacted*, That this Act is hereby declared to be an emergency law and 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 March 23, 1960.