

ployee" also shall, on and after June 1, 1961, include any person who is regularly employed by the State Military Department as a National Guard technician, although paid by or from federal appropriated funds, provided the employer's contribution to the Retirement System, when and as payable, shall be made by the United States, or otherwise, and provided the State shall not be responsible for payment of such employer's contribution. *The term "employee" also includes all the several classes of assessors, including supervisors and assistants, for whom the State pays a portion of annual salary under the provisions of the subtitle "State Department of Assessments and Taxation" in Article 81 of this Code; but the term "employee" does not include any such assessor who is a member of a retirement or pension system operated by a political subdivision of this State. In all cases of doubt, the board of trustees, provided for in Section 11 of this article, shall determine whether any person is an employee as defined in this article, irrespective of the method of payment.*

10A.

*(a) Membership in the Retirement System is subject to the provisions of this section for the several classes of assessors, including supervisors and assistants, for whom the State pays a portion of annual salary under the provisions of the subtitle "State Department of Assessments and Taxation" in Article 81 of this Code. Where there is any inconsistency between the two, this section prevails over the remainder of this Article.*

*(b) In computing the employer's contribution required under this Article, both for the Retirement System and for inclusion of the employees in Social Security benefits, the State shall pay sixty per centum (60%) of the cost for such assessors; except that if there is a change in the amount of the State's payment of sixty per centum (60%) of the annual salary of the assessors, under the subtitle "State Department of Assessments and Taxation" in Article 81 of the Code, the State's contribution under this section and Article shall change accordingly. The State's contribution shall be based only upon the basic salaries specified in said Article 81 and shall not be based upon any local supplementation of salaries.*

*(c) The remaining portion of the employer's contribution required under this Article for the Retirement System and for inclusion of the employees in Social Security benefits, whether forty per centum (40%) or some other percentage of the basic salary, shall be paid by the respective political subdivisions in which particular assessors work.*

*(d) If any political subdivision operates a retirement or pension system for its own employees, and any assessor is a member thereof, the amount of money which would be paid by the State under this section as part of the employer's contribution if that assessor were a member of the Employees' Retirement System (including the amount which would be payable by the State for Social Security benefits), shall be paid by the State to the political subdivision from time to time; and a proper sum shall be included in the Budget each year for that purpose.*

SEC. 2. *And be it further enacted, That this Act shall take effect July 1, 1963.*

Approved March 14, 1963.