ployee under Section 3101 of the federal Internal Revenue Code, or (B) of any payment required from an employee under a state unemployment insurance law;

- (7) Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business:
- (8) Any payment (other than vacation or sick pay) made to an employee after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which such payment is made.
- (9) The amount of any payment (including any amount paid by an employer into a fund to provide for any such payment) made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally, or for a class or group of his employees, for the purpose of supplementing unemployment benefits.
- (10) Vacation pay earned or accumulated to the credit of the individual, paid or payable at the time of layoff or separation from employment.
- SEC. 2. And be it further enacted, That this Act shall take effect June 1, 1965.

Approved May 4, 1965.

CHAPTER 724

(Senate Bill 469)

AN ACT to add a new section to Article 89B of the Annotated Code of Maryland (1964 Replacement Volume), title "State Roads", sub-title "Expenditure of Commission's Funds and Programming and Scheduling of Highway Projects", said new section to be known as Section 211-M and to follow immediately after Section 211-L of said Article, authorizing the State Roads Commission to accelerate its highway construction and reconstruction program in Calvert, Charles and St. Mary's Counties in order that the projects currently scheduled to be under contract or completed within a six year period can be completed or placed under contract within a four year period.

WHEREAS, it is the desire and intention of the General Assembly of Maryland to provide economic assistance to the Southern Maryland Counties of Calvert, Charles and St. Mary's, and

Whereas, this can be partially accomplished by accelerating the State's proposed highway program for these counties.

SECTION 1. Be it enacted by the General Assembly of Maryland, That a new Section 211-M be and it is hereby added to Article 89B of the Annotated Code of Maryland (1964 Replacement Volume), title "State Roads", sub-title "Expenditure of Commission's Funds