

(iii) Lessee has access to the premises at all hours and has the right to establish his own working hours and regulate his own prices.

(iv) The lease expressly states that the lessee is aware that he must be responsible for payment of State and federal income taxes and self-employed social security contributions, and understands he is not within covered employment as defined by this article.

*(E) The use by a taxicab driver of taxicabs and/or taxicab equipment in a taxicab business carried on by an owner of a taxicab permit need not meet the tests of subparagraphs (A), (B), and (C) hereof if it is shown to the satisfaction of the Executive Director that:*

*(i) A written agreement for the use of the taxicab and/or equipment has been entered into between the driver and the owner and is currently in force.*

*(ii) The driver pays a stipulated amount for the use of the taxicab and/or equipment, but is required to make no further accounting or report to the owner.*

*(iii) The driver has access to the taxicab and/or equipment at all hours and has the right to establish his own working hours and places.*

*(iv) The agreement expressly states that the driver is aware he must be responsible for payment of Federal self-employment taxes, and understands he is not within covered employment as defined by this Article.*

SEC. 2. *And be it further enacted, That this Act shall take effect June 1, 1965.*

Approved May 4, 1965.

---

CHAPTER 823

(House Bill 964)

AN ACT to repeal and re-enact, with amendments, Section 237 (b) of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes," subtitle "State Department of Assessments and Taxation," amending the laws concerning certain positions of senior assessors in certain counties of this State.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Section 237 (b) of Article 81 of the Annotated Code of Maryland (1964 Supplement), title "Revenue and Taxes," subtitle "State Department of Assessments and Taxation," be and it is hereby repealed and re-enacted, with amendments, to read as follows:*

237.

(b) The [position of senior assessor shall not be set up in Class G and H counties, and] position of assistant supervisor shall not be set up in Class F, G and H counties (following the classification of counties in Section 236 of this article).