added to Article 43 - Health, of the Annotated Code of Maryland (1971 Replacement Volume and 1976 Supplement) to read as follows:

Article 43 - Health

508.

(C) A CHIROPRACTOR MAY REQUEST TO BE PLACED ON INACTIVE STATUS. THE BOARD MAY ADOPT RULES AND REGULATIONS ESTABLISHING REQUIREMENTS FOR ALLOW INACTIVE STATUS, INCLUDING COMPLIANCE IF THE APPLICANT COMPLIES WITH CONTINUING EDUCATION REQUIREMENTS AND PAYMENT OF AN ANNUAL INACTIVE FEE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1977.

Approved April 29, 1977.

CHAPTER 255

(House Bill 420)

AN ACT concerning

Income Tax - Liability for Withholding of Tax

FOR the purpose of providing that certain officers of a corporation are personally liable for the negligent failure to withhold or to pay to the Comptroller the required withholding tax from an employee's salary, wages, or compensation.

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes Section 312(h) Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 312(h) of Article 81 — Revenue and Taxes, of the Annotated Code of Maryland (1975 Replacement Volume and 1976 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

312.

(h) (1) Quarterly withholding returns shall be