

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 Employee's 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.]

[22A.

On and after July 1, 1972, masters in chancery who are or have been appointed in any county or Baltimore City by the circuit court for that jurisdiction, and who serve on a full-time basis as masters, shall be eligible at their election for membership in a retirement system wholly or partially maintained at the expense of a municipal corporation or in the Employees' Retirement System of the State of Maryland. No masters shall be included in the State Employees' Retirement System without the approval of the legislative body of the municipal corporation for which he is appointed. The municipal corporation shall pay the employer costs required to be paid on behalf of such masters as if they were State employees.]

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1978.

Approved May 16, 1978.