

(3) Any employer, partner or sole proprietor [or officer of a close corporation] electing coverage under the provisions of § 67(4) of this article.

67.

Definitions as used in this article:

(4) (I) If an employer is a partnership, or sole proprietorship, the employer may elect to include as an "employee" within the provisions of the act, any member of the partnership, or the owner of the sole proprietorship, devoting full time to the partnership or proprietorship business. [Any officer of a close corporation may elect not to exempt themselves from coverage under the provisions of § 21(b)(2).] In the event of [such] AN election, the employer [must] SHALL serve upon the employer's insurance carrier and upon the Commission written notice naming the persons to be covered and [no] A proprietor or partner [or officer of a close corporation shall be deemed] MAY NOT BE an employee within this article until the notice has been served [as aforesaid].

(II) ANY OFFICER OF A CLOSE CORPORATION, AS DEFINED IN THE CORPORATIONS AND ASSOCIATIONS ARTICLE, MAY ELECT TO BECOME EXEMPT FROM COVERAGE AS AN EMPLOYEE UNDER THE PROVISIONS OF SECTION 21(B) OF THIS ARTICLE. IN THE EVENT OF SUCH AN ELECTION, THE EMPLOYER SHALL SERVE UPON THE EMPLOYER'S INSURANCE CARRIER AND UPON THE COMMISSION WRITTEN NOTICE NAMING THE PERSONS ELECTING NOT TO BE COVERED, AND EVERY OFFICER OF A CLOSE CORPORATION SHALL BE AN EMPLOYEE WITHIN THIS ARTICLE UNTIL SUCH NOTICE HAS BEEN SERVED.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1979.

Approved May 29, 1979.

---

CHAPTER 583

(House Bill 793)

AN ACT concerning

Inheritance Tax

FOR the purpose of specifying the legislative intent as to what rate of tax is applicable to certain property of decedents dying at certain times; and making certain changes to clarify and correct language and provisions of the Annotated Code of Maryland.