

BY repealing and reenacting, with amendments,

Article 81 - Revenue and Taxes
Section 322(5)
Annotated Code of Maryland
(1975 Replacement Volume and 1979 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows:

Article 81 - Revenue and Taxes

322.

(5) The lien of the State for income tax due and unpaid, and for interest, penalty, delinquent fee and costs, as by law provided, shall extend to and cover all salary, wages, hire, remuneration and compensation for personal services of every kind, due and owing at the time such lien accrues, and which shall become due thereafter, as long as said lien is not fully satisfied and discharged. The Comptroller shall promptly give notice of such lien, and the amount thereof, to any employer of any delinquent taxpayer by registered mail with return receipt provided for or by personal service upon such employer by the Comptroller or his duly authorized representative, which personal service for the purposes hereof shall be sufficient for all purposes hereof if said lien be personally served upon a duly authorized officer, representative or agent of the employer or any agent or representative in charge of the payroll accounts or records of an employer. No employer, after receiving notice of lien, as herein provided for or after delivery of such registered notice of lien has been refused by such employer, having knowledge of its import or reason to know its import, and no paymaster, after being personally served with a notice of lien, shall thereafter pay to an individual named in such notice or credit to the account of such individual any salary, wages, hire, remuneration or compensation for personal services due at the time such notice is received or receipt is refused, nor shall any such employer or any such paymaster pay or credit on its books and records any salary, wages, hire, remuneration or compensation for personal services thereafter earned by or payable to such delinquent taxpayer so named in the notice in excess of [fifteen dollars (\$15.00)] \$50 PLUS \$15 FOR EACH PERSONAL AND DEPENDENT EXEMPTION per week until the Comptroller shall notify such employer that the lien has been satisfied or released. All salary, wages, hire, remuneration or compensation for personal services due and unpaid or credited to any delinquent taxpayer named in any notice received or refused, as above set forth, due at the time such notice is received or refused, and all such salary, wages, hire and remuneration or compensation for personal services earned by or payable to or credited to
