

from the remuneration of the employee) of the tax imposed upon an employee under § 3101 of the federal Internal Revenue Code; or of any payment required from an employee under a state unemployment insurance law;

(7) Remuneration paid in any medium other than cash to an employee for service not in the course of the employer's trade or business;

(8) Any payment (other than vacation or sick pay) made to an employee after the month in which he attains the age of sixty-five, if he did not work for the employer in the period for which the payment is made.

(9) The amount of any payment (including any amount paid by an employer into a fund to provide for any such payment) made to, or on behalf of, an employee under a plan or system established by an employer which makes provision for his employees generally, or for a class or group of his employees, for the purpose of supplementing unemployment benefits.

(10) Any payment to an individual as compensation for serving or being called to serve on a jury.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be applied retrospectively from January 1, 1985.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a ye and nay vote supported by three-fifths of all the members elected to each of the two Houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 9, 1985.

-----

CHAPTER 49

(House Bill 275)

AN ACT concerning

Outdoor Music Festivals

FOR the purpose of including Queen Anne's County among those counties that define a spectator at an outdoor musical festival as a member of a certain gathering of persons; and including Queen Anne's County among those counties that define "outdoor festival promoter" as a person engaged in