

extend and be applicable to (1) any officer of the corporation who exercises direct control over the fiscal management of the corporation and (2) any agent of the corporation who, in his capacity as such, is under a duty to withhold the tax and transmit to the Comptroller. Any sum or sums withheld in accordance with the provisions of this section shall be deemed to be held by the employer in trust for the State of Maryland and by such employer recorded in a ledger account so as clearly to indicate the amount of tax withheld and that such amount is the property of the State of Maryland.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985 and be applicable for all taxable years beginning after December 31, 1984.

Approved May 28, 1985.

CHAPTER 535

(Senate Bill 369)

AN ACT concerning

Real Estate Sales, Lease, or Rental Promotion

FOR the purpose of requiring disclosure in advertising by certain persons of certain information in connection with prizes in sales, lease, or rental promotion efforts of real property; providing that certain provisions shall apply if more stringent than this Act; and generally relating to prizes in real estate sales, lease, or rental promotions.

BY repealing and reenacting, with amendments,

Article - Commercial Law
Section 13-305
Annotated Code of Maryland
(1983 Replacement Volume and 1984 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article - Commercial Law

13-305.

(a) [The] THIS section does not apply to:

(1) Trading stamps, as defined by § 239(a) of Article 56 of the Code; or