

(h) (4) Any employer OR "S" CORPORATION NEGLIGENTLY-FAILING TO-EITHER-(who-negligently-shall-fail--either--to)-withheld--the required--tax--or--(to)-pay WHO NEGLIGENTLY SHALL FAIL EITHER TO WITHHOLD THE REQUIRED TAX OR TO PAY it to the Comptroller as specified, or both, shall be held personally and individually liable for all moneys so involved, and if the employer is a corporate entity, the personal liability shall 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.

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May 28, 1985

The Honorable Benjamin L. Cardin  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21404

Dear Mr. Speaker:

In accordance with Article II, Section 17 of the Maryland Constitution, I have today vetoed House Bill 684.

This bill establishes a Rental Housing Resource Program to stimulate the construction and rehabilitation of rental housing for low income households.

Senate Bill 350, which was passed by the General Assembly and signed by me on May 28, 1985, accomplishes the same purpose. Therefore, it is not necessary for me to sign House Bill 684.

Sincerely,  
Harry Hughes  
Governor

House Bill No. 684