

sequently be found capable of performing his duties, then said payments shall cease and terminate.

(d) The Mayor and Aldermen of Frederick is hereby authorized to levy and collect such taxes as may be necessary to carry out the provisions of this Section. All amounts of money heretofore levied and expended for the use of said fire companies by the Mayor and Aldermen of Frederick are hereby ratified and approved.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1943.

Approved May 4, 1943.

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## CHAPTER 635.

(House Bill 707)

AN ACT to repeal and re-enact, with amendments, Section 33 of Article 9 of the Annotated Code of Maryland (1939 Edition), title "Attachments", sub-title "Attachments of Wages or Hire", to provide that salary or wages shall not be exempt from attachment or lien for income tax due the State; to repeal and re-enact, with amendments, Section 51 of said Article 9, sub-title "Lien of State", to provide that personal property shall be liable to lien or execution as therein provided on judgment; to add a new sub-section to Section 222 of Article 81 of said Code, title "Revenue and Taxes", sub-title "Income Tax", said new sub-section to follow immediately after Sub-section (p) of Section 222 of said Article, as enacted by Chapter 792 of the Acts of 1941, to be known as Sub-section (q) of said Section 222 of said Article, providing for the definition of the term "employer"; to add a new sub-section to Section 223 of said Article 81, sub-title "Income Tax", to be known as Sub-section (m) of said Section 223 of said Article, and to follow immediately after Sub-section (l) of said Section 223 of said Article, as enacted by Chapter 912 of the Acts of 1941, providing for the exclusion from gross income of amounts received as compensation for personal injuries or sickness resulting from active service in the armed forces; to add a new section to said Article 81, sub-title "Income Tax", to be known as Section 230B, and to follow immediately after Section 230A of said Article, as enacted by Chapter 319 of the Acts of 1943, providing for a simplified return and an optional method of computing income tax liability in certain cases; to repeal