

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] CERTIFIED MAIL, RETURN RECEIPT REQUESTED, BEARING A POSTMARK FROM THE UNITED STATES POSTAL SERVICE, 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 \$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 such delinquent taxpayer thereafter, until the lien is fully satisfied or released, shall be promptly paid to the Comptroller by such employer or such paymaster. The Comptroller shall notify such employer or such paymaster as soon as the lien has been satisfied or released. Every employer, and every paymaster who is personally served with any notice of lien, shall be personally liable to the State for any sums which he shall pay or cause to be paid to any employee named in any notice of lien received or refused by said employer, or served upon said paymaster, except as herein provided, and such liability shall be several, to the end that the State may, at its election, proceed against the paymaster or the employer, or both, provided, that the total sum recovered by the State shall not exceed the sum paid to said employee in violation of this subsection. As used in this subsection, the term "paymaster" shall mean any officer, representative, agent or employee charged by his employer with the duty of paying any salary, wages, hire, remuneration or other compensation to any employee of said employer named in any notice of lien and shall include, also, any employee of the federal government, its agencies or instrumentalities, designated to keep and maintain in a local office or branch of said federal government agency or instrumentality established in this State, a record of employed personnel, and who is or may be charged with