

fied with any such assessment may appeal therefrom to the Board of Tax Appeals, and from any decision of the Board of Tax Appeals may appeal to the courts of this State, as provided in this Article.

(b) If any insurance company required to file a report under this sub-title should fail to do so on or before the date fixed for the filing of such report, the Department is authorized to make an estimate of the amount of taxes due by such insurance company under this sub-title and to assess such taxes at no more than twice the amount estimated to be due. Notice of such assessment shall be mailed to such corporation addressed to its mailing address, if it has a mailing address on file with the Department, or, if it has not a mailing address on file with the Department, addressed to it at any other address of such corporation as may appear upon the records of the Department. In the event such report shall not be filed by such insurance company within fifteen days after the mailing of such notice of assessment, the said assessment shall become final and the amount of the taxes due thereon, including the penalties and interest, shall be collected as other taxes are collected.

103E. In the event any insurance company shall dissolve or retire from this State, either voluntarily or involuntarily, during any calendar year, such dissolution or voluntary or involuntary retirement from this State shall not defeat the filing of reports and the assessment and collection of the taxes imposed by this sub-title with respect to the premiums written or deposits held during that part of such calendar year prior to such dissolution or retirement from this State. In any such case the report herein required to be filed shall be filed within thirty days after such dissolution or retirement from this State. In the case of an insurance company taken over for liquidation or rehabilitation the report shall be filed within six months thereafter.

103F. No county or city of this State shall levy or impose any taxes upon any insurance company subject to taxation under this sub-title, except taxes on real estate, tangible personal property, and shares in national banks and domestic corporations the shares of which are subject to ordinary taxes under this Article.

Sec. 2. *And be it further enacted*, That Section 39 of Article 48A of the Annotated Code of Maryland (1939 Edition), title "Insurance", sub-title "General Provisions", Section 160 of said Article, sub-title "Mutual Insurance Companies", Section 178 of said Article, sub-title "Reciprocal Exchanges and Inter-Insurers", Sections 195 and 215 of said Article, sub-title