

by commission and on which no commission, as such, is payable to any agent; or to policies or endorsements issued by an insurer or group of insurers under common management or control which are represented exclusively by agents who represent only such insurer or group of insurers. OR TO RECIPROCAL INSURERS.

(5) Violation of this section shall not invalidate any contract otherwise valid as between the insurer and the insured.

60. Taxes.

(1) Insurers shall be subject to taxation according to the provisions of Article 81 and shall file such tax returns and reports as may be directed by the Commissioner.

(2) Surplus line brokers shall report and pay the taxes upon surplus line policies written pursuant to subtitle 13.

61. Retaliation.

(1) When by or pursuant to the laws of any other state or foreign country any taxes, licenses and other fees, in the aggregate, and any fines, penalties, deposit requirements or other material obligations, prohibitions or restrictions are or would be imposed upon Maryland insurers, or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this State, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses and other fees, in the aggregate, or fines, penalties or deposit requirements or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Commissioner upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in Maryland. Any tax, license or other fee or other obligation imposed by any city, county, or other political subdivision or agency of such other state or country on Maryland insurers or their agents or representatives shall be deemed to be imposed by such state or country within the meaning of this section.

(2) This section shall not apply as to personal income taxes, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed by another state in connection with particular kinds of insurance other than property insurance; except that deductions, from premium taxes or other taxes otherwise payable, allowed on account of real estate or personal property taxes paid shall be taken into consideration by the Commissioner in determining the propriety and extent of retaliatory action under this section.

(3) For the purposes of this section and subject to the provisions of subsection (4) the domicile of an alien insurer, shall be that state in which is located its principal place of business in the United States.

(4) In case of an insurer formed under the laws of Canada or a province thereof, its domicile shall be deemed to be that province in which its head office is situated.