

resident, located or to be performed in this State procured through negotiations or an application, in whole or in part occurring or made within or from within or outside of this State, or for which premiums in whole or in part are remitted directly or indirectly from within or outside of this State, shall be deemed to be insurance procured or continued or renewed in this State. The term "premium" includes all premiums, membership fees, assessments, dues and any other consideration for insurance. Such tax shall be in lieu of all *other Maryland* taxes [and fire department dues]. On default of any such unauthorized insurer in the payment of such tax the insured shall pay the tax. If the tax prescribed by this section is not paid within the time stated, the tax shall be increased by a penalty of twenty-five per cent (25%) and by the amount of an additional penalty computed at the rate of one per cent per month or any part thereof from the date such payment was due to the date paid.

211A.

The provisions of this subtitle [14] shall not apply to the following:

- (a) Reinsurance of the liability of an admitted insurer;
- (b) Insurance against perils of navigation, transit or transportation upon hulls, freights or disbursements, or other ship owner interest; upon goods, wares, merchandise and all other personal property and interests therein, in course of exportation from or importation into any country, or transportation coastwise, including transportation by land or water from point of origin to final destination and including war risks; and marine builder's risks, dry docks and marine railways, including insurance of ship repairer's liability, and protection and indemnity insurance, but excluding insurance covering bridges or tunnels.
- (c) Aircraft insurance;
- (d) Insurance on property or operations of railroads engaged in interstate commerce;
- (e) Insurance effectuated in accordance with the Surplus Line Insurance Law, subtitle 13; or
- (f) Insurance against legal liability arising out of the ownership, operation or maintenance of any property having a permanent situs outside of this State; or
- (g) Insurance against loss of or damage to any property having a permanent situs outside this State.
- (h) To any insurance company or underwriter issuing contracts of insurance to industrial insureds, nor to industrial insureds, nor to contracts of insurance issued to industrial insureds. For the purposes of this section an "industrial assured" is defined to be: (1) an insured who procures the insurance of any risk or risks by use of the services of a full-time employee acting as an insurance manager or buyer or the services of a regularly and continuously retained qualified insurance consultant, or (2) an insured whose aggregate annual premiums for insurance on all risks total at least \$100,000 or (3) an insured having at least twenty-five full-time employees.