

to said company. All such licenses shall be issued annually on the first day July for the period of one year, upon the payment of the license fee hereinafter specified. All licenses issued for a period less than a year, except in the case of domestic companies embraced within the provisions of Section 38, shall pay *pro rata* for such fractional part of the year. Provided, however, that all such licenses to be issued January 1, 1928, shall be issued and paid for *pro rata* for the period of eighteen months ending June 30, 1929.

An. Code, 1924, sec. 34. 1912, art. 23, sec. 187. 1902, ch. 1, sec. 126e. 1922, ch. 492, sec. 34.

34. (License Fees of Foreign Life Companies.) Every foreign company doing a life insurance business in this state shall pay an annual license fee of three hundred dollars.

An. Code, 1924, sec. 35. 1922, ch. 492, sec. 35.

35. (License Fees of Foreign Fire and Miscellaneous Companies.) Every foreign company doing a fire, marine or inland insurance business in this state, and every fidelity, surety, casualty, liability or compensation company organized under the laws of any foreign country, shall pay an annual license fee of one hundred dollars. No license fee shall be required of or collected from any company incorporated under the laws of any state, territory, district or dependency of the United States other than the State of Maryland, for the purpose of carrying on any of the classes of insurance known as liability, workmen's compensation, accident, health, sprinkler leakage, burglary, credit indemnity, or casualty insurance, or the writing of fidelity and surety bonds, except under the retaliatory provisions hereafter referred to.

An. Code, 1924, sec. 36. 1912, art. 23, sec. 189. 1902, ch. 1, sec. 126e. 1922, ch. 492, sec. 36.

36. (License Fees of Domestic Surety and Casualty Companies.) Every domestic company doing a liability, workmen's compensation or casualty insurance business, or the business of writing fidelity or surety bonds, shall pay an annual license fee of fifteen hundred dollars.

An. Code, 1924, sec. 37. 1922, ch. 492, sec. 37.

37. (License Fees of Title and Mortgage Guarantee Companies.) Every company doing a title insurance or mortgage guarantee business shall pay an annual license fee of one hundred dollars.

An. Code, 1924, sec. 38. 1922, ch. 492, sec. 38.

38. (License Fees of Domestic Life, Fire, etc., Companies.) Every domestic company doing a life, fire, marine or other insurance business than as embraced in sections 36 and 37, shall pay an annual license fee of one dollar.

An. Code, 1924, sec. 39. 1922, ch. 492, sec. 39. 1922, ch. 547. 1935, ch. 148.
1937, ch. 225, sec. 39. 1939, ch. 277, sec. 39.

39. (Tax on Premiums.) Every insurance company (domestic or foreign) writing life, fire, marine, fidelity, surety, casualty, liability or compensation insurance, except domestic mutual fire insurance companies, shall pay annually to the Insurance Commissioner a tax on new and renewal