

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.

**SEC. 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.

**SEC. 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.

**SEC. 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.

**SEC. 39** *Tax on Premiums.* Every foreign insurance company, including those excepted by section 35 from the payment of license fees, shall pay annually to the insurance commissioner a tax on the gross premiums written or renewed in this state, or on account of residents thereof, during the preceding year, without deduction for any cause whatever, except as herein provided, which said tax shall be at the rate of 2 per cent, for companies writing fire or marine insurance, and at the rate of 1½ per cent. for all other such companies. A report under oath of the premiums so written or renewed during the preceding year must be made to the insurance commissioner in January of each year by the chief accounting officer or officers of such company. The insurance commissioner, in computing taxes upon premiums collected in this state by insurance companies, may allow credit for return premiums on cancelled policies and for premiums on reinsurance effected in companies authorized to do business in this state.

**SEC. 40.** *Miscellaneous Fees.* Every insurance company doing business in this state shall also pay the following fees to the insurance commissioner: