

of Caroline County in said office, and the said Deputy Treasurer shall receive a salary of eight hundred dollars (\$800.00) per annum.

SEC. 2. *And be it further enacted*, That this Act shall take effect from the first day of July, 1922.

Approved April 13th, 1922.

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### CHAPTER 547.

AN ACT to repeal and re-enact, with amendments, Section 39 of Article 48A of the Annotated Code of Maryland, title "Insurance," sub-title "Insurance Department," as said Article was enacted by Chapter of the Acts of 1922, relating to the tax on premiums for companies writing Fidelity, Surety, Casualty, Liability and Compensation Insurance.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 39 of Article 48A of the Annotated Code of Maryland, title "Insurance," sub-title "Insurance Department," as said Article was enacted by Chapter of the Acts of 1922, be and the same is hereby repealed and re-enacted with amendments, so as to read as follows:

39. Tax on Premiums. Every insurance company (including Fidelity, Surety, Casualty, Liability, Compensation, Livestock and Miscellaneous companies), other than such as may be chartered under the laws of the State of Maryland, and every company of this State writing fidelity, surety, casualty, liability, and compensation insurance, shall pay annually to the Insurance Commissioner a tax on gross premiums written in this State during the preceding year, without deduction for any cause whatever except as herein provided, which said tax shall be at the rate of two per cent. for foreign companies on their fire or marine insurance writings, at the rate of one per cent. for all companies; foreign and domestic, on their fidelity, surety, casualty, liability, and compensation insurance writings, and at the rate of one and one-half per cent. for foreign companies on insurance writing other than those above mentioned. A report under oath of the premiums so written 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