

(d) *If a policy covers risks or exposures only partially in this State, the tax payable shall be computed on the portions of the premium which are properly allocable to the risks or exposures located in this State. In determining the amount of premiums taxable in this State, all premiums written, procured or received in this State and all premiums on policies negotiated in this State shall be deemed written on property or risks located or resident in this State, except such premiums as are properly allocated or apportioned and reported as taxable premiums of any other state or states.*

(e) *If the insured fails to withhold from the premium the amount of tax herein levied, the insured shall be liable for the amount thereof and shall pay the same to the Commissioner within the time stated in subsection (c) of this section. If the tax prescribed by this subsection is not paid within the time stated in subsection (c), 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.*

(f) *The Attorney General, upon request of the Commissioner, shall proceed in the courts of this or any other state or in any federal court or agency to recover such tax not paid within the time prescribed in this section.*

210.

(a) *Any unauthorized insurer who does any unauthorized act of an insurance business as set forth in Section 203 of this Article shall be fined not less than five hundred dollars (\$500) nor more than five thousand dollars (\$5,000).*

(b) *In addition to the above penalty and in addition to any other penalty provided for herein or otherwise provided by law, any person violating the provisions of this subtitle shall forfeit to the State a penalty in an amount to be determined by the Commissioner not to exceed the sum of five hundred dollars (\$500) for first offense and an additional sum of five hundred dollars (\$500) for each month during which any such person continues such violation.*

211.

(a) *This subtitle shall not apply to transactions in this State involving a policy lawfully solicited, written, and delivered outside of this State covering only subject of insurance not resident, located or expressly to be performed in this State at the time of issuance, and which transactions are subsequent to the issuance of such policy.*

(b) *This subtitle shall not apply to individual life or individual health insurance policies in force on the effective date of this subtitle.*

(c) *This subtitle shall not apply to any life insurance company organized and operated, without profit to any private shareholder or individual, exclusively for the purpose of aiding educational or scientific institutions organized and operated without profit to any private shareholder or individual by issuing insurance and annuity contracts direct from the home office of the company and without agents or representatives in this State only to or for the benefit of such institutions and to individuals engaged in the services of such*