

208.

(a) Except as to premiums on lawfully procured surplus lines insurance and premiums on independently procured insurance on which a tax has been paid pursuant to Section ~~[211]~~ 209 of this article, every unauthorized insurer shall pay to the Commissioner before March 1 next succeeding the calendar year in which the insurance was so effectuated, continued or renewed, a premium receipts tax of three percent (3%) of gross premiums charged for such insurance, other than wet marine and transportation insurance as defined in Section 70 (2) of this article, on subjects resident, located or to be performed in this State. Such insurance on subjects 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 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 percent (25%) and by the amount of an additional penalty computed at the rate of one percent per month or any part thereof from the date such payment was due to the date paid.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1969.

Approved April 9, 1969.

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CHAPTER 110

(Senate Bill 233)

AN ACT to repeal and re-enact, with amendments, Section 37 (d) of Article 101 of the Annotated Code of Maryland (1968 Supplement), title "Workmen's Compensation," subtitle "Claims and Compensation; Benefits," amending the Workmen's Compensation Laws in order to correct an error in the law concerning funeral expenses.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 37 (d) of Article 101 of the Annotated Code of Maryland (1968 Supplement), title "Workmen's Compensation," subtitle "Claims and Compensation; Benefits," be and it is hereby repealed and re-enacted, with amendments, and to read as follows:

37.

(d) Funeral expenses.—In case death ~~[ensues]~~ *ensues* from the injury within five years, reasonable funeral expenses shall be allowed, not to exceed the sum of seven hundred and fifty dollars