

state or country on Maryland insurers or their agents or representatives shall be deemed to be imposed by such state or country within the meaning of this section.

(2) This section shall not apply as to personal income taxes, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed by another state in connection with particular kinds of insurance other than property insurance, *nor as to assessments imposed by insurance guaranty associations or similar organizations in another state*; except that deductions, from premium taxes or other taxes otherwise payable, allowed on account of real estate or personal property taxes paid shall be taken into consideration by the Commissioner in determining the propriety and extent of retaliatory action under this section.

(3) For the purposes of this section and subject to the provisions of subsection (4) the domicile of an alien insurer, shall be that state in which is located his principal place of business in the United States.

(4) In case of an insurer formed under the laws of Canada or a province thereof, its domicile shall be deemed to be that province in which its head office is situated.

SEC. 3. *And be it further enacted*, That this Act shall take effect July 1, 1971.

Approved May 24, 1971.

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CHAPTER 704

(House Bill 533)

AN ACT to repeal and re-enact, with amendments, Section 12-402(~~e~~) of Article 661½ of the Annotated Code of Maryland (1970 Replacement Volume), title "Vehicle Laws," subtitle "Equipment of Vehicles," subheading "Part IV. Other Equipment," to provide that the engine, power and exhaust mechanism of every motor vehicle shall be equipped, adjusted and operated to prevent the emission of ~~visible~~ ~~EXCESSIVE~~ ~~CLEARLY~~ ~~VISIBLE~~ smoke or fumes, exclusive of water ~~droplets~~ VAPOR, in the proximity of the exhaust outlet, AND TO PROHIBIT THE IDLING OF MOTOR VEHICLES FOR MORE THAN FIVE MINUTES WHEN NOT IN MOTION under certain circumstances.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That Section 12-402(~~e~~) of Article 661½ of the Annotated Code of Maryland (1970 Replacement Volume), title "Vehicle Laws," subtitle "Equipment of Vehicles," subheading "Part IV. Other Equipment," be and it is hereby repealed and re-enacted with amendments to read as follows:

12-402.

(a) Every motor vehicle at all times shall be equipped with a muffler in good working order and in constant operation to prevent excessive or unusual noise and no person shall use a muffler cutout, bypass, or similar device upon a motor vehicle on a highway.