

agreements relating to farm products or equipment used in farming operations, purchase-money mortgages, assignments of mortgages, conditional sales contracts or other purchase-money security agreements or a security agreement relating to the assignment of contract rights, accounts, general intangibles or inventory as these terms are defined in the Uniform Commercial Code or a filed financing statement under the Uniform Commercial Code used to publicize any of the same, judgments, releases or [others] ORDERS of satisfaction.

313A.

(a) Any real estate investment trust doing business in this State shall pay such fees, ordinary taxes and special taxes, with the exception of income taxes as provided hereafter in (b), and shall make such tax [report] REPORTS as are required by the laws and ordinances of this State and any counties and municipalities thereof on domestic and foreign ordinary business corporations on an identical basis therewith; provided, however, that a domestic real estate investment trust shall pay an annual report fee of twenty-five dollars (\$25) and that the filing fees paid by such trusts shall be the same as the filing and recording fees paid by domestic corporations. In computing taxes and fees the certificates of beneficial interests of a real estate investment trust shall have the character for tax purposes of shares of stock in a private corporation.

409.

Every person, firm or corporation subject to the taxes imposed by this subtitle shall keep complete and accurate records in such form and containing such information as the Comptroller may be regulation prescribe. Such records shall be open at any time during business hours for inspection and examination by the Comptroller or any of his authorized representatives, and shall be preserved for a period of three (3) years unless the Comptroller shall, in writing, consent to their destruction within that period, [on] OR by order require that they be kept longer.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1973.

Approved May 24, 1973.

CHAPTER 715

(Senate Bill 828)

AN ACT to add new Section 26A to Article 48A of the Annotated Code of Maryland (1972 Replacement Volume), title "Insurance Code," subtitle "Insurance Division and Insurance Commissioner," to follow immediately after Section 26 thereof; to provide that the Insurance Commissioner shall [require every insurer who issues policies of health, accident, or group and blanket health insurance to file with the Commissioner data setting forth the range of usual, customary, and reasonable fees, rates, and other costs charged to patients by providers of various health services; and to require the Commissioner to collect, maintain and publish this data at least once a year and make it available upon request to members of the general public; and to provide for the financing of the cost of the collecting, maintenance and publication of this data.] compile data relating to the range of usual, customary and reasonable fees charged patients by providers of various health services and to require the Commissioner to collect, maintain and publish this data at least once a year and make it