

(1972 Replacement Volume and 1975 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section ~~[[551]]~~ 552(b) of Article 48A - Insurance Code, of the Annotated Code of Maryland (1972 Replacement Volume and 1975 Supplement) be and it is hereby repealed and reenacted, with amendments, to read as follows:

Article 48A - Insurance Code

~~[[551]]~~ 552.

(b) A special one-time tax for the privilege of practicing medicine in Maryland is levied on licensed physicians listed by the State Treasurer in accordance with subsection (a) in the amount of \$300 per licensed physician, to be levied, assessed, and collected by the State Treasurer. The tax does not apply to any licensed physician who submits a statement, sworn to under penalties of perjury, stating that he has permanently terminated the active practice of medicine in the State of Maryland ~~[[; ANY PHYSICIAN SERVING IN THE ARMED SERVICE OR THE PUBLIC HEALTH SERVICE; OR ANY INTERN OR RESIDENT PHYSICIAN STILL IN TRAINING]]~~ OR THAT HE IS A PHYSICIAN SERVING IN THE EMPLOYMENT OF THE FEDERAL GOVERNMENT OR ANY AGENCY THEREOF AND DOES NOT OTHERWISE PRACTICE MEDICINE IN THE STATE OF MARYLAND. The statement shall be in form established by the State Treasurer.

SECTION 2. AND BE IT FURTHER ENACTED, That any ~~[[physician serving in the Armed Forces or Public Health Service, or any intern or resident physician still in training, who has paid the tax required by Section 551(b) of Article 48A of the Code, is entitled to a refund of the tax upon proper claim to the State Treasurer.]]~~ exempt person who has paid the tax required by Section ~~[[551]]~~ 552(b) of Article 48A of the Code, is entitled to a refund of the tax upon proper claim, proof of payment, and sworn statement by the exempt person to the State Treasurer.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1976.

Approved May 17, 1976.