

(2) "Facilities" means hospitals and related institutions whose rates have been approved by the Commission.

(b) The Commission shall assess and collect user fees on facilities as defined in this section.

(c) (1) ~~[(i) For fiscal year 2005~~ EACH OF FISCAL YEARS 2005 AND 2006, the ~~THE~~ total user fees assessed by the Commission ~~IN ANY FISCAL YEAR~~ may not exceed \$4,500,000.

~~[(ii) For fiscal year 2006~~ 2007 and each fiscal year thereafter, the total fees assessed by the Commission may not exceed \$4,000,000.]

(d) (8) The Fund shall be used only to provide funding for the Commission and for the purposes authorized under this subtitle. ~~[For fiscal year 2005~~ EACH OF FISCAL YEARS 2005 AND 2006, the ~~THE~~ costs of the Commission include the administrative costs incurred by the Department on behalf of the Commission. The amount to be paid by the Commission to the Department for administrative costs will be calculated in the same manner as indirect costs for federal grants, less overhead costs paid directly by the Commission.

19-727.

(A) EXCEPT AS PROVIDED IN SUBSECTION (B) OF THIS SECTION, A health maintenance organization is not exempted from any State, county, or local taxes solely because of this subtitle.

(B) (1) A NONPROFIT HEALTH MAINTENANCE ORGANIZATION THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE IS NOT SUBJECT TO THE INSURANCE PREMIUM TAX UNDER TITLE 6, SUBTITLE 1 OF THE INSURANCE ARTICLE.

(2) PREMIUMS RECEIVED BY AN INSURER UNDER POLICIES THAT PROVIDE HEALTH MAINTENANCE ORGANIZATION BENEFITS ARE NOT SUBJECT TO THE PREMIUM TAX IMPOSED UNDER TITLE 6, SUBTITLE 1 OF THE INSURANCE ARTICLE TO THE EXTENT:

(I) OF THE AMOUNTS ACTUALLY PAID BY THE INSURER TO A NONPROFIT HEALTH MAINTENANCE ORGANIZATION THAT OPERATES ONLY AS A HEALTH MAINTENANCE ORGANIZATION; OR

(II) THE PREMIUMS HAVE BEEN PAID BY THAT NONPROFIT HEALTH MAINTENANCE ORGANIZATION.

Article - Insurance

6-101.

(a) The following persons are subject to taxation under this subtitle:

(1) a person engaged as principal in the business of writing insurance contracts, surety contracts, guaranty contracts, or annuity contracts: