

(2) a managed care organization authorized by Title 15, Subtitle 1 of the Health - General Article:

(3) a FOR-PROFIT health maintenance organization authorized by Title 19, Subtitle 7 of the Health - General Article:

(4) an attorney in fact for a reciprocal insurer:

(5) the Maryland Automobile Insurance Fund; and

(6) a credit indemnity company.

(b) The following persons are not subject to taxation under this subtitle:

(1) a nonprofit health service plan corporation that meets the requirements established under §§ 14-106 and 14-107 of this article:

(2) a fraternal benefit society;

(3) a surplus lines broker, who is subject to taxation in accordance with Title 3, Subtitle 3 of this article:

(4) an unauthorized insurer, who is subject to taxation in accordance with Title 4, Subtitle 2 of this article:

(5) the Maryland Health Insurance Plan established under Title 14, Subtitle 5, Part I of this article: For I

(6) the Senior Prescription Drug Program established under Title 14, Subtitle 5, Part II of this article: OR

(7) A NONPROFIT HEALTH MAINTENANCE ORGANIZATION AUTHORIZED BY TITLE 19, SUBTITLE 7 OF THE HEALTH - GENERAL ARTICLE THAT IS EXEMPT FROM TAXATION UNDER § 501(C)(3) OF THE INTERNAL REVENUE CODE,

6-102.

(b) Premiums to be taxed include:

(1) the consideration for a surety contract, guaranty contract, or annuity contract;

(2) gross receipts received as a result of capitation payments, supplemental payments, and bonus payments, made to a managed care organization for provider services to an individual who is enrolled in a managed care organization;

(3) subscription charges or other amounts paid to a FOR-PROFIT health maintenance organization on a predetermined periodic rate basis by a person other than a person subject to the tax under this subtitle as compensation for providing health care services to members;

(4) dividends on life insurance policies that have been applied to buy additional insurance or to shorten the period during which a premium is payable; and