

license or other fee or other obligation imposed by any city, county, or other political subdivision or agency of such other 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. All taxes imposed by this section that are not paid within 30 days after the Commissioner issues the notice of the amount due are subject to a penalty of 5 percent and interest at the rate determined under [Article 81, § 204 of the Code] § 13-604(A) OF THE TAX - GENERAL ARTICLE for each month from the date of the notice that the tax was due.

195.

(d) Surplus line brokers, with respect to penalties which become final on or after July 1, 1982, are subject to the provisions outlining penalties, interest, audits, assessments, limitations, appeals, and refunds, in [Article 81, §§ 140 through 143A, inclusive, of the Code] SUBTITLE 47 OF THIS ARTICLE concerning insurance premium taxes.

211.

(c) Neither this subtitle nor any other provision of this article applies to an organization:

(6) Which agrees to submit to periodic examinations as may be deemed necessary by the Commissioner and pays the premium tax imposed by [§ 136 of Article 81 of this Code] § 632 OF THIS ARTICLE on all premiums allocable to this State with respect to life and health insurance in force with residents of this State.

387C.

(b) This section shall not apply to policies or contracts issued to an employee in connection with the funding of a pension, annuity or profit-sharing plan, qualified or exempt under [§ 401, 403, 404 or 501] § 401, § 403, § 404, OR § 501 of the [United States] Internal Revenue Code [of 1954] if participation in the plan is a condition of employment.

416B.

(b) (2) A funding agreement may also be issued to an entity or individual other than a person or subsidiary authorized to engage in an insurance business to fund:

(i) Benefits directly or indirectly under an employee benefit plan as defined in the federal Employee Retirement Income Security Act of 1974, and maintained in the