

(ii) Is a nonprofit, nonstock corporation that:

1. Is exempt from federal income tax under § 501(c)(3) or (4) of the Internal Revenue Code [of 1954, as amended]; and

2. Receives less than 50 percent of its annual operating budget from a local government.

SUBTITLE 47. TAX ON DIRECT PREMIUMS

632.

(a) (2) The tax rate is [1%] ZERO % in the case of considerations for annuities and 2% in the case of all other premiums (except property insurance written by domestic mutual insurance companies) without deduction for any cause whatever except as provided in subsection (b) of this section.

[633.

The rate of tax imposed under § 632 of this subtitle with respect to premiums received from annuity contracts shall be zero % on premiums received during the calendar year 1968 and thereafter.]

Article 49B - Human Relations Commission

15.

For the purposes of this subtitle:

(b) The term "employer" means a person engaged in an industry or business who has fifteen or more employees for each working day in each of twenty or more calendar weeks in the current or preceding calendar year; and any agent of such a person, such term does include the State of Maryland to the extent as may be provided in this article but such term does not include a bona fide private membership club (other than a labor organization) which is exempt from taxation under § 501 (c) of the Internal Revenue Code [of 1954].

24.

Nothing in this subtitle shall prohibit a religious organization, association, or society, or any nonprofit institution or organization operated, supervised, or controlled by or in conjunction with a religious organization, association, or society, from limiting the sale, rental, or occupancy of dwellings which it owns or operates for other than a commercial purpose to persons of the same religion, or from giving preferences to such persons, unless membership in such religion is restricted on account of race, color, or national origin.