

refund of any such overpayment made by [an incorporated municipality] A MUNICIPAL CORPORATION or special taxing district [prior to] BEFORE July 1, 1981, shall be reimbursed to the [same] MUNICIPAL CORPORATION OR DISTRICT by the Prince George's County government.

SECTION 3. AND BE IT FURTHER ENACTED, That the Section(s) 135 through 136A and 138(b) through 143A of Article 81 - Revenue and Taxes, be repealed and reenacted, with amendments, and transferred to be, respectively, Sections 631 through 633 and 634 through 641 of Article 48A - Insurance of the Annotated Code of Maryland under the new subtitle "Direct Gross Premium Tax" to read as follows:

Article 48A - Insurance Code

DIRECT GROSS PREMIUM TAX.

[135.] 631.

[As used in this article:]

(A) IN GENERAL.

IN THIS SUBTITLE THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(B) INSURANCE COMPANY.

(1) [The phrase "insurance"] "INSURANCE company" means: [(a) every]

(I) A person engaged as principal in the business of writing insurance, surety, guaranty or annuity contracts (except nonprofit hospital service plan corporations and fraternal benefit societies, as defined by [Article 48A of] this [Code] ARTICLE; and health maintenance organizations authorized in accordance with Title 19, Subtitle 7 of the Health - General Article) [and includes mutual insurance companies, title insurance companies, the Maryland Automobile Insurance Fund and credit indemnity companies,]; and [(b)]

(II) attorneys-in-fact for reciprocal exchanges or interinsurers.

(2) "INSURANCE COMPANY" INCLUDES:

(I) A MUTUAL INSURANCE COMPANY;

(II) A TITLE INSURANCE COMPANY;

(III) THE MARYLAND AUTOMOBILE INSURANCE FUND;

AND