

~~shall be returned to the policyholder by the surplus lines broker. The surplus lines broker is prohibited from absorbing such tax, or, as an inducement for insurance or for any other reason, rebating all or any part of such tax or of [his] THE SURPLUS LINES BROKER'S commission.~~

195.

~~(a) On or before March 15 and September 15 each surplus line broker shall file with the Commissioner a report of the gross premiums charged less premiums returned for business subject to tax done the preceding half calendar year. Reports shall be verified in a manner prescribed by the Commissioner and contain that information required by the Commissioner.~~

~~(b) The total amount of tax imposed by § 194(a) of this article, and appearing on the semiannual report, shall be paid to the Commissioner at the time fixed for filing the report.~~

~~(c) Any report, affidavit, or return required to be filed under this subtitle shall comply with the filing requirements if mailed and postmarked by the United States Postal Service on or before the filing date or delivered to a private delivery service recognized by the Commissioner on or before the filing date if the delivery to the private delivery service is evidenced by a receipt.~~

~~(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 Subtitle 47 of this article concerning insurance premium taxes.~~

~~[(e) A surplus line broker shall be entitled to credit any examination expense paid or assessed under § 33 of this article against the total tax due.]~~

230.

(a) No person shall willfully collect any sum as premium or charge for insurance, which insurance is not then provided or is not in due course to be provided (subject to acceptance of the risk by the insurer) by an insurance policy issued by an insurer as authorized by this article.

(b) A person willfully may not collect as premium or charge for insurance any sum in excess of or less than the premium or charge applicable to the insurance, in accordance with the applicable classifications and rates as filed with and approved by the Commissioner; or, in cases where classifications, premiums, or rates are not required by this article to be so filed and approved, the premiums and charges shall not be in excess of or less than those specified in the policy and as fixed by the insurer. This provision may not be deemed to prohibit the charging and collection, by surplus line agents BROKERS licensed under Subtitle 13 of this article, of the amount of applicable State and federal taxes in addition to the premium required by the insurer. Nor shall it be deemed to prohibit the charging and collection by a life insurer, of amounts actually to be expended for medical examination of an applicant for life insurance or for reinstatement of a life insurance policy. Nor may it be deemed to prohibit brokers from charging a fee, not to exceed 15 percent of the policy premium, for services rendered in the replacement of