

In subsection (b)(1) of this section, the reference to a nonprofit "health" service plan corporation is substituted for the former reference to a nonprofit "hospital" service plan corporation to conform to terminology used in Title 14 of this article.

Former Art. 48A, § 60(1), which provided that insurers are subject to taxation according to the provisions of Subtitle 47 of former Art. 48A and that insurers shall file returns and reports as directed by the Commissioner, is deleted as unnecessary. Former Subtitle 47 is revised as this title and provisions on taxation of insurers are provided in this title; therefore, a cross-reference to other provisions on tax is unnecessary in this title. Similarly, provisions on tax returns and reports are included in this title.

Former Art. 48A, § 631(a), which provided introductory language for the definition section of former Subtitle 47, is deleted as unnecessary because there is no definition section in this title.

Former Art. 48A, § 631(b)(2)(i) and (ii), which provided that a mutual insurance company and a title insurance company were included in the former definition of "insurance company", are deleted as unnecessary. A mutual insurance company and a title insurance company are included in subsection (a)(1) of this section because they are persons engaged as principals in the business of writing insurance contracts, surety contracts, guaranty contracts, or annuity contracts. They are therefore subject to taxation under this title and need not be mentioned specifically.

Former Art. 48A, § 631(d), which defined "[p]olicy" to include insurance, surety, guaranty, and annuity contracts, is deleted as unnecessary because the term "policy" is not used in revised Title 6 and therefore the term need not be defined.

Defined terms: "Annuity contract" § 1-101

"Insurance contract" § 1-101

"Person" § 1-101

"Reciprocal insurer" § 1-101

"Unauthorized insurer" § 1-101

6-102. IMPOSITION OF PREMIUM TAX.

(A) IN GENERAL.

A TAX IS IMPOSED ON ALL NEW AND RENEWAL GROSS DIRECT PREMIUMS OF EACH PERSON SUBJECT TO TAXATION UNDER THIS TITLE THAT ARE:

- (1) ALLOCABLE TO THE STATE; AND
- (2) WRITTEN DURING THE PRECEDING CALENDAR YEAR.

(B) PREMIUMS TO BE TAXED.

PREMIUMS TO BE TAXED INCLUDE: