

- (3) the Maryland Automobile Insurance Fund; and
- (4) a credit indemnity company.

(b) The following persons are not subject to taxation under this [title] SUBTITLE:

- (1) a nonprofit health service plan corporation;
- (2) a fraternal benefit society;
- (3) a health maintenance organization authorized by Title 19, Subtitle 7 of the Health - General Article;
- (4) a surplus lines broker, who is subject to taxation in accordance with Title 3, Subtitle 3 of this article; or
- (5) an unauthorized insurer, who is subject to taxation in accordance with Title 4, Subtitle 2 of this article.

6-102:

(a) A tax is imposed on all new and renewal gross direct premiums of each person subject to taxation under this [title] SUBTITLE that are:

- (1) allocable to the State; and
- (2) written during the preceding calendar year.

(e) (6) If funds that have been taxed as gross premiums are withdrawn before actually applied to buy annuities, the funds are eligible to be included as returned premiums if otherwise eligible under § 6-104(a)(1) of this [title] SUBTITLE.

6-104:

(a) Subject to subsection (b) of this section, in computing the tax under this section, the following deductions from gross direct premiums allocable to the State are allowed:

(4) premiums received by a person subject to taxation under this [title] SUBTITLE under policies providing health maintenance organization benefits to the extent:

(i) of the amounts actually paid by the person to a nonprofit health maintenance organization authorized by Title 19, Subtitle 7 of the Health - General Article that operates only as a health maintenance organization that is exempt from taxes under § 19-727(b) of the Health - General Article; or

(ii) that the premiums have been paid by a health maintenance organization that is exempt from taxes under § 19-727(b) of the Health - General Article.