

(2) disallowance of a claim for refund under § 13-904 of the Tax - General Article.

6-111.

(a) If the person subject to taxation under this [title] SUBTITLE dissolves or voluntarily or involuntarily retires from the State, the dissolution or retirement does not defeat the filing of reports and the assessment and collection of taxes imposed by this [title] SUBTITLE with respect to premiums written or deposits held during that part of the calendar year before the dissolution or retirement.

(b) (1) The person shall file the report required by this [title] SUBTITLE within 30 days after dissolution or retirement.

(2) However, if the person is taken over for liquidation or rehabilitation, the person shall file the report within 6 months after the person is taken over.

6-112.

(a) Except for a property tax, a county or municipal corporation of the State may not impose a tax on a person subject to taxation under this [title] SUBTITLE.

(b) This section does not exempt shares of stock of a domestic corporation from the property tax and assessment merely because the shares are owned by a person subject to taxation under this [title] SUBTITLE.

6-113.

A declaration or report that must be filed under this [title] SUBTITLE complies with the filing requirement if the declaration or report is:

(1) mailed and postmarked by the United States Postal Service on or before the filing date; or

(2) delivered on or before the filing date to a private delivery service recognized by the Commissioner, if the delivery is evidenced by a receipt.

SUBTITLE 2. FRAUD PREVENTION FEE.

6-201.

(A) THE COMMISSIONER SHALL COLLECT AN ANNUAL FRAUD PREVENTION FEE AS PROVIDED IN THIS SUBTITLE.

(B) THE FRAUD PREVENTION FEE IS IN ADDITION TO ANY FEES, PENALTIES, CHARGES, OR PREMIUM TAXES IMPOSED UNDER THIS ARTICLE.

6-202.

(A) (1) THE FRAUD PREVENTION FEE IS DUE AND PAYABLE ON OR BEFORE AUGUST 1 OCTOBER 1 OF EACH YEAR.

(2) THE COMMISSIONER SHALL COLLECT THE FRAUD PREVENTION FEE.