

(3) returns or refunds made or credited to policyholders because of retrospective ratings or safe driver rewards[; and

(4) premiums received by a person subject to taxation under this 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].

6-107.

(a) On or before March 15 of each year, each person subject to taxation under this subtitle shall:

(1) file with the Commissioner:

(i) a report of the new and renewal gross direct premiums less returned premiums written by the person during the preceding calendar year; [and]

(II) A REPORT OF THE GROSS RECEIPTS RECEIVED AS A RESULT OF CAPITATION PAYMENTS, INCLUDING SUPPLEMENTAL OR BONUS PAYMENTS, MADE TO A MANAGED CARE ORGANIZATION DURING THE PRECEDING CALENDAR YEAR; AND

[(ii)](III) if the person issues perpetual policies of fire insurance, a report of the average amount of deposits held by the person during the preceding calendar year in connection with perpetual policies of fire insurance issued on property in the State and in force during any part of that year; and

(2) pay to the Commissioner the total amount of taxes imposed by this subtitle, as shown on the face of the report, after crediting the amount of taxes paid with the declaration of estimated tax and each quarterly report filed under § 6-106 of this subtitle.

Article - Tax - General

2-613.1.

AFTER MAKING THE DISTRIBUTION REQUIRED UNDER § 2-613 OF THIS SUBTITLE, THE COMPTROLLER SHALL DISTRIBUTE TO THE GENERAL FUND THE REVENUE FROM THE SURCHARGE ON INCOME OF CORPORATIONS IMPOSED UNDER § 10-102(2) OF THIS ARTICLE.