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§6–103.

The tax rate is:

- (1) 0% for premiums for annuities; and
- (2) 2% for all other premiums, including:
 - (i) gross receipts received as a result of capitation payments made to a managed care organization, supplemental payments, and bonus payments; and
 - (ii) subscription charges or other amounts paid to a for-profit health maintenance organization.

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