

Article - Insurance

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§6–301.

(a) This subtitle does not apply to:

- (1) personal income taxes;
- (2) ad valorem taxes on real or personal property;
- (3) special purpose obligations or assessments imposed by another state in connection with particular kinds of insurance other than property insurance; or
- (4) assessments imposed by insurance guaranty associations or similar organizations in another state.

(b) Notwithstanding subsection (a) of this section, in determining the propriety and extent of retaliatory action under this subtitle, the Commissioner shall take into consideration deductions from premium taxes or other taxes otherwise payable, allowed for real or personal property taxes paid.

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