

# SENATE BILL 149

C4, C3

(PRE-FILED)

1lr1187  
CF 1lr1028

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By: **Senator Kelley**

Requested: October 28, 2020

Introduced and read first time: January 13, 2021

Assigned to: Finance and Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Insurance – Application of Premium Tax – Continued Exclusion of Maryland**  
3 **Automobile Insurance Fund**

4 FOR the purpose of repealing a certain termination provision for the purpose of continuing  
5 the exclusion of the Maryland Automobile Insurance Fund from the list of insurance  
6 companies and other persons that are subject to a certain premium tax; and  
7 generally relating to taxation of insurance premiums.

8 BY repealing and reenacting, without amendments,  
9 Article – Insurance  
10 Section 6–101(a)  
11 Annotated Code of Maryland  
12 (2017 Replacement Volume and 2020 Supplement)

13 BY repealing and reenacting, with amendments,  
14 Chapter 509 of the Acts of the General Assembly of 2017  
15 Section 4

16 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,  
17 That the Laws of Maryland read as follows:

18 **Article – Insurance**

19 6–101.

20 (a) The following persons are subject to taxation under this subtitle:

21 (1) a person engaged as principal in the business of writing insurance  
22 contracts, surety contracts, guaranty contracts, or annuity contracts;

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



