

April 15, 1999

**S 1138. HMO TAX PARITY.** *TO PROVIDE THAT HEALTH MAINTENANCE ORGANIZATIONS PAY THE SAME PREMIUM TAX AND REGULATORY CHARGE AS MOST OTHER INSURERS AND SELF-INSURERS.* Makes GS 105-228.5 (gross premiums tax) applicable to health maintenance organizations. Makes conforming amendment to GS 58-6-25(a). Effective for tax years beginning on or after Jan. 1, 1999.

**Intro. by Kerr.**

Ref. to Finance

GS 105, 58