

B. Insurance Companies Subject to the Tax (G.S. 105-228.5, G.S. 58-6-25)

All insurers as defined in G.S. 58-1-5, all hospital, medical, and dental service insurers organized as Article 65 corporations under G.S. 58-65, and all self-insurers organized and licensed in accordance with G.S. 58-47, G.S. 97-5 or G.S. 97-93, including groups of employers who have pooled their liabilities and employers that carry their own risks, are subject to gross premium tax pursuant to G.S. 105-228.5 and the retaliatory tax provisions set forth in G.S. 105-228.8.

All insurers, all hospital, medical and dental service insurers organized as Article 65 corporations, all self-insurers, and all health maintenance organizations are subject to the insurance regulatory charge pursuant to G. S. 58-6-25.