§ 9106. Exemptions from taxation. The following shall be exempt from the payment of any taxes imposed under the provisions of this article:

(a) the government of the United States, or of any state or municipality thereof, or any instrumentality of any such government which is not subject to taxation by this state;

(b) the persons, firms, associations or corporations which are exempted from the requirement that they obtain a license to do business in this state, under the provisions of section one thousand one hundred eight of this chapter;

(c) any foreign or alien fraternal benefit society; and

(d) any corporation otherwise subject to the provisions of this article which as a health maintenance organization offers a comprehensive health services plan pursuant to the provisions of article forty-four of the public health law to subscribers. Such exemption shall be limited to that income derived from subscriber prepayments to such plan.