


This survey is directed to the division or area in your state that is responsible for the monitoring and collection of surplus lines tax. When initially reviewing this survey, it may appear very much like one your state completed for SILA this past year. This survey is very similar, but requests detailed information regarding the regulatory basis (e.g. statute, regulation or departmental procedure). Plus, there are new questions at the end of the survey.

			
Surplus Lines Questions for Survey as it Relates to Taxes			Identify the section of Statute or Regulation that is applicable
1. Please enter your name, title and email address:			
	Name:		
	Title:		
	Email Address:		
	State:		
2. Your state requires tax reports on which of the following basis (check all that apply). For each selection checked, specify what periods the filings cover.			
	a. Monthly – Individual		
	b. Monthly - Agency		
	c. Quarterly – Individual		
	d. Quarterly - Agency		
	e. Semi-Annual – Individual		
	f. Semi-Annual - Agency		
	g. Annual – Individual		
	h. Annual - Agency		
Please indicate specific due date(s) for tax reports: _____			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
	Statute	<i>Draft</i>	
	Regulation		
	Department Procedure		
3. Your state requires licensees to file “no business written” tax reports (check all that apply):			
	a. Monthly – Individual		
	b. Monthly - Agency		
	c. Quarterly – Individual		
	d. Quarterly – Agency		
	e. Semi-Annual – Individual		
	f. Semi-Annual - Agency		
	g. Annual – Individual		
	h. Annual - Agency		
	i. Not required – Individual		
	j. Not required - Agency		
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
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4. Your state requires taxes to be paid on the following basis:

- a. Within a certain # of days
- b. Monthly
- c. Quarterly
- d. Semi-Annual
- e. Annual
- f. Dependent upon premium volume

Please indicate specific due date(s) for tax payments: _____

Please enter comments:

Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:

- Statute
- Regulation
- Department Procedure

5. Your state requires affidavits on the following basis:

- a. Within a certain # of days
- b. Monthly
- c. Quarterly
- d. Semi-Annual
- e. Annual
- f. Not required to be submitted but must be kept in file
- g. No affidavit requirement

Draft

Please indicate specific due date(s) for affidavits: _____

Please enter comments:

Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:

- Statute
- Regulation
- Department Procedure

6. Your state requires an affidavit (check all that apply):

- a. Signed by insured
- b. Signed by retail agent
- c. Signed by surplus lines broker
- d. Must be notarized
- e. Must be original document
- f. No affidavit requirement

Please enter comments:

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7. Your state requires the broker to provide to the insured the following separate documents:
- a. Disclosure to insured
 - b. Disclosure to the insured requiring insured signature or acknowledgement
 - c. No additional disclosure forms apply

Please enter comments:
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:

- Statute
- Regulation
- Department Procedure

8. Your state requires filing of policy documents (check all that apply):
- a. Copy of Declarations Page
 - b. Original Declinations Page
 - c. Binder
 - d. Copy of Entire policy
 - e. Original of Entire Policy
 - f. Other
 - g. No documents required outside of tax report

Please enter comments:
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:

Draft

- Statute
- Regulation
- Department Procedure

9. Your state uses (check all that apply):
- a. An approved insurer (white) list
 - b. A black list
 - c. NAIC Quarterly Listing of Alien Insurers
 - d. No list, however SL broker is responsible for ensuring risk is placed with
 - e. No list

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10. Your state requires a specific number of declinations as part of the due diligence process (check all that apply):		
a. Yes		
b. No		
c. Export list or line of business exempts risk from declination requirements		
d. Multiple-renewal exemption may apply		
e. Multiple-renewal exemption may apply		
f. Other exemption may apply		
Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
Regulation		
Department Procedure		
11. If yes to Question 10, please indicate # of declinations required:		
a. 2		
b. 3		
c. 4		
d. Other		
e. Unspecified number		
f. No declinations required		
Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
Regulation		
Department Procedure		
12. Electronic filing of tax reports is:		
a. Available – required		
b. Available – not required		
c. Not available		
Please enter comments:		
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13. Electronic payment of taxes is:			
a. Available – required for all			
b. Available – required at specific tax threshold			
c. Available – not required			
d. Not available			
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
	Statute		
	Regulation		
	Department Procedure		
14. Surplus Lines taxes <u>must be filed through a resident surplus lines agent/broker</u> even if a non-resident broker holds surplus lines authority in your state:			
a. Yes			
b. No			
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
	Statute		
	Regulation		
	Department Procedure		
15. Your state has a surplus lines charge/assessment in addition to the surplus lines tax (check all that apply):			
a. Stamping Fee			
b. Fire Marshall Fee			
c. Municipality Fee			
d. Surcharge			
e. Other			
f. No additional tax/assessment			
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
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16. Your state allows a surplus lines broker to charge a "Broker" or "Service Fee" in addition to commission:		
a. Policy Fee for insurers – taxable		
b. Policy Fee for insurers – not taxable		
c. Policy Fee for brokers – taxable		
d. Policy Fee for brokers – not taxable		
e. Broker Fee –taxable		
f. Broker Fee – not taxable		
g. Service Fee – taxable		
h. Service Fee – not taxable		
i. Caps on fees may apply		
j. No fees allowed		
k. Fees allowed in lieu of commission only		

Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
Regulation		
Department Procedure		

17. On a multi-state policy, your state requires its share of surplus lines tax based on allocable premium (check all that apply):		
a. Property Only		
b. All Exposure		
c. No allocation required to our state if insured's principal place of business is not located in our state		
d. 100% allocation to our state if insured's principal place of business is in our state (regardless of other state exposures)		
e. State-specific allocation methodology applies		
f. NAIC model allocation method		

Draft

Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
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Department Procedure		

18. The ultimate responsibility for payment of the Surplus Lines tax falls upon (check all that apply):		
a. Retail Agent		
b. Broker		
c. Surplus Lines Broker		
d. Insured		
e. Carrier		
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19. Your state requires specific wording to be stamped by the broker on (check all that apply):		
a. Declarations Page		
b. Binder		
c. Invoice		
d. Other		
e. No broker stamping required		
Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
Regulation		
Department Procedure		
20. Your state has (check all that apply):		
a. Surplus Lines Association (SLA)		
b. Stamping Office		
c. None of the above		
Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
Regulation		
Department Procedure		
21. If your state has an SLA or Stamping office, the following applies (check all applicable):		
a. Registration/membership is required		
b. Filings must be submitted to the SLA or Stamping Office		
c. Not applicable		
Please enter comments:		
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
Statute		
Regulation		
Department Procedure		
22. Your state allows a licensed surplus lines agent/broker to perform courtesy/accommodation filings for a placing broker who does not hold surplus lines authority in your state:		
a. Yes		
b. No		
Please enter comments:		
Please indicate whether requirement, or any prohibition, is by statute, regulation or Department procedure and provide the applicable statute or regulation:		
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23. Independent Procurement (insured reports and pays tax on their own behalf) on Surplus Lines policies is:			
a. Not allowed			
b. Allowed only if a licensed Surplus Lines Broker is NOT involved in the transaction.			
c. Allowed with a licensed Surplus Lines Broker involved in the transaction			
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
	Statute		
	Regulation		
	Department Procedure		
24. Your state taxes surplus lines policies at a fixed rate:			
a. Yes. If yes provide rate.			
b. No. If no, provide the specific rates used.			
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
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<i>Draft</i>			
25. Does your state have a separate agency regulating independent procurements?			
a. Yes. If yes, specify name of agency.			
b. No			
Please enter comments:			
Please indicate whether requirement is by statute, regulation or Department procedure and provide the applicable statute or regulation:			
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26. Does your state allow tax exemptions to qualifying organizations?			
a. Yes.			
b. No			
Please enter comments:			
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