ADMINISTRATIVE RULES OF MONTANA

**6.6.2810 ANNUAL REPORTING PERIOD - TAX AND FEE STATEMENT**

(1) The reporting period for surplus lines insurance premium taxes and stamping fees shall be the calendar year.

(2) The department shall produce for each surplus lines insurance producer, and insured who independently procured insurance, in a form approved by the commissioner, an annual tax and fee statement complying with the requirements of 33-2-310, MCA.

(3) By March 1 of each year, the department shall distribute such annual tax and fee statements for the preceding calendar year to surplus lines insurance producers and insureds who independently procured insurance for their review and submission to the commissioner.

(4) By April 1 of each year, surplus lines insurance producers and insureds who independently procured insurance shall file with the commissioner the annual tax and fee statement for the preceding calendar year and pay the taxes and fees.

(5) Insureds who independently procured insurance may pay the associated taxes and fees to the department when filing the surplus lines submission with the department.

(6) Nothing in this section or in the annual tax and fee statement prepared by the department shall relieve a surplus lines insurance producer or an insured who independently procured insurance from the duties and obligations imposed by 33-2-310, 33-2-311, 33-2-312, and 33-2-321, MCA.

**Authorizing statute(s):** 33-1-313, 33-2-316, MCA

**Implementing statute(s):** 33-2-301, 33-2-302, 33-2-303, 33-2-305, 33-2-306, 33-2-307, 33-2-308, 33-2-310, 33-2-311, 33-2-312, 33-2-313, 33-2-315, 33-2-316, 33-2-321, MCA, Chap. 350, sections 3, 4, 16, 17, L. of 2011

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**History:** NEW, 2009 MAR p. 2005, Eff. 10/30/09; AMD, 2011 MAR p. 2624, Eff. 12/9/11.