

**DIRECT PROCUREMENT TAX RATES**

The date following each state indicates the last time information for the state was reviewed/changed.

STATE	CITATION	PERCENTAGE
AL (7/22)	§ 27-10-35	4% of gross premiums, 6% per annum, compounded annually, if delinquent payments
AK (7/22)	§ 21.33.061	3.7% of gross premiums; 0.75% gross premiums wet marine and transportation; delinquency provisions applicable
AZ (7/22)	§ 20-401.07	3% of gross premiums by industrial insured
AR (7/22)	§ 23-65-103	2% of net direct amount of premiums, 6% per annum, compounded annually, if delinquent payments
CA (7/22)	Ins § 1760; Rev & Tax §§ 13210 to 13220	3% of gross premiums; penalties for late payments applicable
CO (7/22)	§ 10-3-909	2.25% of net premiums; penalties for late payments applicable
CT (7/22)	§§ 38a-271; 38a-277	4% of gross premiums except wet marine and transportation; penalties for late payments applicable
DE (7/22)	18 Del.C. § 1925	3% of gross premiums
DC (7/22)	D.C. Code § 31-2502.40	2% of gross premiums
FL (7/22)	§ 626.938	5% of gross premiums and a 0.3% service fee, 6% per annum, compounded annually, if delinquent payments
GA (7/22)	§ 33-5-33	4% of gross premiums, 6% per annum, compounded annually, if delinquent
HI (7/22)	§ 431:8-205	4.68% gross premiums less returns, 10% per annum, if delinquent
ID (7/22)	§§ 41-1229; 41-1233	1.5% of premiums
IL (7/22)	215 ILCS 5/121-2.08; 5/445	3.5% of gross premiums; penalties for late payments applicable
IN (7/22)	§ 27-1-15.8-4	2.5% of gross premiums; penalties for late payments applicable
IA (7/22)	§§ 507A.9; 432.1	1% of gross premiums; penalties for late payments applicable

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KS (7/22)	No provision	
KY (7/22)	§ 304.11-050	2% of gross premiums; penalties for late payments applicable
LA (7/22)	LA R.S. § 22:439	4.85% of gross premiums
ME (7/22)	36 M.R.S.A. § 2531; ME Bulletin 378	3% of gross premiums or the highest rate of taxation applicable to nonadmitted insurance premiums, whichever is greater
MD (7/22)	Ins. § 4-211	3% of gross premiums, except wet marine and transportation; 25% plus 1% per month if delinquent
MA (7/22)	M.G.L.A. 175 §§ 168; 168A	4% of gross premiums
MI (7/22)	§ 500.1951	2% tax on premiums written; 0.5% regulatory fee on premiums written
MN (7/22)	§ 297I.05; § 60A.209	2% of gross premiums; collect appropriate premium taxes or subject to civil fine of not more than \$3,000
MS (7/22)	§ 83-34-4 §§ 83-21-25; 83-21-17(5)	3% nonadmitted policy fee 4% of gross premiums
MO (7/22)	§ 384.051	5% of gross premiums
MT (7/22)	MT Admin. R. 6.6.2810; §§ 33-2-321; 33-2-323	1% of premium stamping fee; 3.3% of premiums
NE (7/22)	§§ 44-5515; 44-5506	3% of premiums
NV (7/22)	§§ 680B.027; 680B.040	3.5% of net premiums, penalties for late payments applicable
NH (7/22)	§§ 406-B:11; 406-B:17; 405-B:6	4% of gross premiums; 2% of gross marine; penalties for late payments applicable
NJ (7/22)	§§ 17:22-6.64; 17:22-6.59	5% of gross premiums; for policies of fire insurance, 3% applied to state firemen's association; penalties for late payments applicable

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NM (7/22)	§§ 59A-15-4; 7-40-3	3.003% of gross premiums
NY (7/22)	Tax § 1551	3.6% of premiums paid
NC (7/22)	§ 58-28-5	5% of gross premiums
ND (7/22)	§§ 26.1-44-10; 26.1-44-03.1	1.75% of gross premiums
OH (7/22)	§ 3905.36	5% of gross premiums; penalties for late penalties applicable
OK (7/22)	36 Okl.St. § 1115	6% of gross premiums
OR (7/22)	§§ 735.417; 735.470	2% of gross premiums
PA (7/22)	§§ 991.1621; 991.1622	3% of gross premiums; penalties for late payments applicable
PR (7/22)	26 L.P.R.A. § 1020	15% of total premiums; penalties for late payments applicable
RI (7/22)	§ 27-3-38.1	4% of gross premiums
SC (7/22)	§ 38-45-10	6% broker's premium tax
SD (7/22)	§§ 58-32-47; 58-32-50	2.5% of gross premiums
TN (7/22)	§ 56-4-205	2.5% of gross premiums
TX (7/22)	Ins. § 226.053	4.85% of gross premiums
UT (7/22)	§§ 31A-15-104; 31A-3-301	4.25% of gross premiums less 4.25 % returned premiums; does not apply to ocean marine, insurance premiums paid by institutions within the state system of higher education, and annuities.
VT (7/22)	8 V.S.A. § 5036	3% of gross premiums, less any return premium
VI (7/22)	22 V.I.C. § 662	5% of quarterly premiums

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STATE	CITATION	PERCENTAGE
VA (7/22)	No provision	
WA (7/22)	§ 48.14.020	2% of all premiums
WV (7/22)	No provision	
WI (7/22)	§§ 618.42; 618.43	3% of gross premiums; penalties for late payments applicable
WY (7/22)	§ 26-11-118	3% of gross premiums; penalties for late payments applicable

This chart does not constitute a formal legal opinion by the NAIC staff on the provisions of state law and should not be relied upon as such. Every effort has been made to provide correct and accurate summaries to assist the reader in targeting useful information. For further details, the statutes and regulations cited should be consulted. The NAIC attempts to provide current information; however, readers should consult state law for additional adoptions.