

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-8.0012, 12B-8.0016 AND 12B-8.006

12B-8.0012 Insurance Policy Surcharge; Rate and Computation.

(1) through (4) No change.

(5) For purposes of this rule, the date of issue or renewal ~~is shall be~~ the effective date of the policy.

(6) The surcharge applies to all policies issued or renewed even if they are subsequently cancelled. However, if the policy is cancelled back to the effective date, the surcharge does ~~shall~~ not apply.

(7) through (8) No change.

~~(9) The insurer is responsible for collecting the surcharge and may cancel the policy for non-payment of the surcharge.~~

(10) through (11) renumbered (9) through (10) No change.

~~(12) Penalty and interest may be compromised as provided in Section 213.21, F.S.~~

(13) through (14) renumbered (11) through (12) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 252.372, 624.5092 FS. History—New 6-16-94, Amended 6-20-06, 1-25-12,_____.

12B-8.0016 Department of Revenue Electronic Database.

(1) through (3) No change.

(4) All forms referenced in this rule are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History—New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15, 8-15-21._____.

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount.

(1)(a)1.a. through b. No change.

2.a. No change.

b. To calculate the surcharge to be remitted, each insurer ~~must~~ ~~should~~ use the premium amounts reported on the “Exhibit of Premiums and Losses,” ~~Statutory Page~~ 14, of the ~~Annual Statement~~ required to be filed with the Florida Office of Insurance Regulation. ~~The surcharge is applicable to said policies issued or renewed on or after July 1, 1992.~~ On or before March 1, each insurer authorized to transact insurance business in Florida must file an Insurance Premium Taxes and Fees an annual R~~eturn is required to be filed~~ with the Department of Revenue showing the gross amount of premiums collected for the preceding year and the amount of assessment and surcharge imposed. ~~A final, and payment for tax due for the year must is required to be made at the time the insurer taxpayer files the his annual return.~~ No credits ~~are~~ ~~shall be~~ allowed against the tax imposed upon fire insurance assessments.

(b) No change.

(2) No change.

(3) For purposes of the regulatory assessment, every insurer issuing policies of insurance covering the peril of fire on properties located in Florida must ~~this State shall~~ determine the gross amount of premium applicable to the peril of fire by multiplying the premium amounts reported on the “Exhibit of Premiums and Losses,” Statutory Page 14, Annual Statement, as follows:

(a) through (g) No change.

(h) Inland Marine, Line 9.1 ~~9~~ – twelve percent (12%).

(i) through (k) No change.

(4) For purposes of the surcharge, the surcharge factor of .001 should be applied to the amounts reported on the “Exhibit of Premiums and Losses,” ~~Statutory Page~~ 14, ~~of the Annual Statement~~, column 12, Direct Premiums Written, for the following line items:

(a) through (d) No change.

(e) Commercial multiple peril, Lines 5.1 and 5.2 ~~Line 5~~.

*Rulemaking Authority 213.06(1) FS. Law Implemented 624.509, 624.510, 624.511, 624.515, 624.516 FS. History—
New 2-3-80, Formerly 12B-8.06, Amended 4-10-91, 2-18-93, 12-9-97, 7-31-03, 12-25-08, 1-25-12,_____.*