



Arizona Department of Insurance
ADDITIONS TO THE RATES OF TAX FOR 2014

As of October 31, 2014

The following 2014 additions to the rates of tax are based on 2013 data provided by Arizona-domiciled insurers, pursuant to Arizona Administrative Code (AAC) R20-6-205.C.

Pursuant to AAC R20-6-205.F, each foreign or alien insurer with its domicile or port-of-entry in one of the listed states must include in its retaliation calculation the total premiums that would be taxed by its domicile multiplied times the applicable addition to the rate of tax, below.

STATE	2014 Rate of Tax "Life"	2014 Rate of Tax "Other"
ALABAMA	0.222245%	0.837037%
FLORIDA	0.023956%	0.008963%
GEORGIA*	0.000000%	2.902527%
ILLINOIS**	0.000000%	0.000000%
IOWA	0.000000%	0.000000%
KANSAS	0.000000%	0.000000%
KENTUCKY	1.762854%	4.558538%
LOUISIANA	0.471292%	0.822498%
MINNESOTA	0.000000%	0.010265%
MISSISSIPPI	0.000000%	0.009148%
MISSOURI	0.000000%	0.000000%
NEBRASKA	0.000000%	0.000000%
NEW YORK	0.328743%	0.360920%
PENNSYLVANIA	0.000000%	0.000000%
RHODE ISLAND	0.000000%	0.000000%
SOUTH CAROLINA	0.789723%	1.855961%
TEXAS	0.000000%	0.000000%
VERMONT	0.000000%	0.000000%
WEST VIRGINIA	0.007674%	0.002553%

*Life insurers doing business in Georgia have no addition to the rate of tax by virtue of being able to subtract license fees and county/municipal taxes from state premium tax liability per O.C.G.A. §§ 33-8-8 and 33-8-8.1

**Non-life insurers doing business in Illinois have no addition to the rate of tax by virtue of being able to subtract fire department taxes paid to the Illinois Municipal League or other fire department taxes from state premium tax liability.

Each rate was calculated based on local and regional tax payments that Arizona insurers reported they made in the state during 2013 (regardless of the period for which the payment was made) divided by the 2013 insurance premiums taxed by the state. AAC R20-6-205.

These rates will be published as part of the retaliation schedule within the 2014 Annual Tax and Fees Report forms for all Arizona-authorized foreign and alien insurers.

A foreign or alien insurer subject to the requirements of AAC R20-6-205 may preserve the right to contest the computation of the addition to the rate of tax by submitting a notice of appeal under ARS Title 41, Ch. 6, Art. 10 before or at the time the retaliatory tax is paid. Subject to ARS § 20-162, the filing of a notice of appeal to contest the computation of the applicable addition to the rate of tax does not relieve a foreign or alien insurer of the obligation to timely pay the retaliatory tax and does not stay accrual of any applicable interest or penalties. AAC R20-6-205.G.