



Tax Information Publication

TIP

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Certain Insurance Assessments No Longer Subject to Insurance Premium Tax

Effective July 1, 2016, assessments issued by the Office of Insurance Regulation to cover the policies of insolvent insurers under section 631.914, Florida Statutes, are not subject to insurance premium tax. Prior to this change, these assessments were included as a factor in the determination of insurance premium rates and were thus included as premium subject to insurance premium tax.

References: Chapter 2016-170, Laws of Florida; Section 631.914, Florida Statutes (2016)

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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