

Notice To All Connecticut-Licensed Surplus Lines Brokers Regarding Connecticut Premium Tax Collection

All Connecticut-Licensed Surplus Lines Brokers, whether resident or non-resident, are required to collect the 4% Connecticut surplus lines premium tax on all surplus lines policies sold in Connecticut (with limited exceptions)*, and to pay the tax to the State of Connecticut Insurance Department on a quarterly basis, as set forth in Section 38a-743 of the Connecticut General Statutes**. All Connecticut surplus lines premium tax must be paid *electronically* through OPTins at the NAIC website (www.optins.org). For questions regarding how to begin making tax payments through OPTins, please contact OPTins directly at optinshelp@naic.org or phone # 816-783-8990.

Connecticut-Licensed Surplus Lines Brokers who fail to pay the required tax payments to the Connecticut Insurance Department, may be subject to an administrative action against their Connecticut surplus lines broker license.

For general questions regarding surplus lines sales and tax filings, please see our "Surplus Lines Broker FAQ's":

<https://portal.ct.gov/CID/Licensing---Producers/Licensing1/Surplus-Lines-Broker-FAQs--Individual-and-Business-Entities>

For any additional questions concerning compliance with Connecticut Surplus Lines Broker premium tax collection, please contact Deborah Curtiss at ph. # 860-297-3955 or Deborah.curtiss@ct.gov

*** Connecticut Surplus Lines Premium Tax Exemption:**

"(f) This section shall not apply to any policy issued to the state of Connecticut or any agency of the state, or to any policy issued to any Connecticut town, or agency of such town or special taxing district when such town, agency or department thereof or special taxing district appears in the policy as the named insured and as such is responsible for the payment of premiums shown on such policy."

** https://www.cga.ct.gov/current/pub/chap_701d.htm#sec_38a-743