

**Florida Department of Revenue
Tax Information Publication**

TIP 05B8-02

Date: August 15, 2005

**INSURANCE PREMIUM TAX
STATE FIRE MARSHAL SURCHARGE**

The purpose of this TIP is to inform insurers that Federal Crop Insurance Corporation (FCIC) premiums, and insurance premiums reinsured by the FCIC, are not subject to the State Fire Marshal Surcharge imposed under Section 624.515(2), Florida Statutes (F.S.).

State Fire Marshal Surcharge

Multiple peril crop insurance premiums are subject to the surcharge imposed by Section 624.515(2), F.S. The surcharge factor of .001 should be paid on the "Direct Premiums Written," as reported on the "Exhibit of Premiums and Losses," for the following line items:

- (a) Fire, Line 1.
- (b) Allied lines, Line 2.1.
- (c) Multiple peril crop, Line 2.2.
- (d) Farm owners multiple peril, Line 3.
- (e) Commercial multiple peril, Lines 5.1 and 5.2.

However, Federal Crop Insurance Corporation (FCIC) issued and reinsured premiums, which are generally reported on line 2.2, are not subject to the surcharge imposed by Section 624.515(2), F.S.

We provide this information to help in meeting requirements of Florida law and administrative rules. If you have any questions about these topics, please call Taxpayer Services at 800-352-3671 or 904-488-6800.

Reference: Section 624.515(2), Florida Statutes

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 Internet site 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 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.