



Division of Insurance Company Regulation

NOTICE TO INSUREDS AND SELF-INSURERS SELF-PROCURED SURPLUS LINES COVERAGE TAX REPORT AND PAYMENT

Section 384.051.1 RSMo provides as follows:

Every insured whose home state is this state who procures or causes to be procured or continues or renews insurance in any surplus lines insurer, or any self-insurer whose home state is this state who so procures or continues with, any surplus lines insurer, excess of loss, catastrophe or other insurance, other than insurance procured through a surplus lines broker pursuant to sections 384.011 to 384.071, shall before March second of the year next succeeding the year in which the insurance was so procured, continued or renewed, file a written report of the same with the director on forms prescribed by the director and furnished to such an insured upon request.

There is levied upon the insured and self-insurer who procures insurance pursuant to Section 384.051 RSMo a tax at the rate of 5% of the net amount of the premiums paid in respect of risks located in this state. Net amount is defined as gross charges, less any return premium and exclusive of state, local and federal tax.

The premium paid to insurance companies that are not admitted to do business in the State of Missouri by the insured or self-insurer during **the twelve (12) month period ending December 31st** must be submitted on the [Self-Procured Insurance Tax Report form](#). This original report must be filed with the Department of Commerce and Insurance **before March 2nd** at the following address:

Missouri Department of Commerce and Insurance
P O Box 690
Jefferson City, MO 65102-0690

The 5% tax on the premiums paid during the twelve (12) month period ending December 31st must be paid before April 16th. The [Surplus Lines Tax Remittance form](#) found on the



Department's website must accompany the tax payment remitted to the Department of Revenue at the following address:

Missouri Department of Revenue
P O Box 898
Jefferson City, MO 65105-0898

All who are subject to these provisions are subject to all provisions of Sections 384.011 through 384.071 RSMo. This includes the late filing of the Self-Procured Insurance Tax Report form and the delinquent payment of tax. Section 384.054 RSMo provides that taxes delinquent in payment shall be subject to a one percent of the tax per diem up to ten percent penalty of the tax and the delinquent tax shall bear interest at the rate determined by Section 32.065 RSMo from the time such tax is due until such time tax is paid.

If assistance is needed on the completion of this form, or you have questions regarding this notice, please contact by e-mail at surpluslines@insurance.mo.gov.