

**INSURANCE TAX UNIT**

Arizona Department of Insurance

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Director of Insurance**ADDITIONS TO THE RATES OF TAX FOR 2010**

Below are the 2010 additions to the rates of tax, based on data provided by Arizona-domiciled insurers **as of May 17, 2013.**

Pursuant to Arizona Administrative Code (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 (Schedule E-RT) the total premiums that would be taxed under the laws of its domicile multiplied by the applicable addition to the rate of tax, below.

STATE	2010 Rate of Tax for Insurers Authorized to Transact Life Insurance	2010 Rate of Tax for Other Insurers
ALABAMA	0.188639%	0.766616%
FLORIDA	0.041110%	0.051628%
GEORGIA	0.874157%	2.456853%
LOUISIANA	0.698773%	0.933286%
NEW YORK	0.274935%*	0.158207%
SOUTH CAROLINA	0.756517%	1.888218%
WEST VIRGINIA	0.009964%	0.002876%

*Amended from previously published rate

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

“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 the tax does not relieve a foreign or alien insurer of the obligations to timely pay the retaliatory tax and does not stay accrual of any applicable interest or penalties.” AAC R20-6-205(G).