



Department of Insurance
State of Arizona
Office of the Director
 Telephone: (602) 364-3471
 Facsimile: (602) 364-3470

JANICE K. BREWER
 Governor

2910 North 44th Street, Suite 210
 Phoenix, Arizona 85018-7269
www.azinsurance.gov

GERMAINE L. MARKS
 Acting Director

ADDITIONS TO THE RATES OF TAX FOR 2012

Below are the 2012 additions to the rates of tax, based on data provided by Arizona-domiciled insurers.

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 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	2012 Rate of Tax "Life"	2012 Rate of Tax "Other"
ALABAMA	0.166984%	0.606216%
FLORIDA	0.050407%	0.014061%
GEORGIA (0% for disability-only insurers and HMOs per O.C.G.A. §§ 33-8-8 and 33-8-8.1)	0.510627%	2.743796%
KENTUCKY	0.927881%	5.604916%
LOUISIANA	0.701937%	0.937034%
MINNESOTA	0.000000%	0.014447%
MISSISSIPPI	0.000000%	0.018442%
NEW YORK	0.465149%	0.277251%
SOUTH CAROLINA	0.822572%	2.179711%
WEST VIRGINIA	0.018189%	0.003673%

Each rate was calculated based on local and regional tax payments that Arizona insurers reported 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.

These rates will be published as part of the retaliation schedule within the 2012 Annual Tax and Fees Report forms for all Arizona-authorized foreign and alien insurers.

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