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## DIGEST

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HB 221 Original

2015 Regular Session

Hall

**Abstract:** Provides that those surplus lines brokers not placing La. business during a calendar quarter need not file a quarterly surplus lines tax report. Further requires that those not placing La. business only file one surplus lines tax report due on or before the first day of March of the following year.

Present law requires that each surplus lines broker submit to the insurance commissioner a quarterly surplus lines tax report for La. business.

Proposed law provides that the commissioner shall not require a quarterly report for any quarter for which a surplus lines broker has no surplus lines premium to report; however, requires the commissioner to require the filing of an annual report due on or before March first of each year to certify the reporting of all surplus lines business conducted during the prior calendar year or to certify the absence of any business during the prior calendar year.

Effective Jan. 1, 2016.

(Amends R.S. 22:439(A) and (B))