

Law	DESCRIPTION	TAX RATE	Source	Due Date
RSA 406-B:11 Unauthorized Insurance Premium Tax First enacted L. 1967, CH 237:1 L. 1971 CH 170:4 L. 2002, CH 207:39, eff. July 15, 2002 L. 2019, CH 179:1, eff. Jan. 1, 2020.	New section; Unauthorized Insurance Premium tax (A) Technical changes; Added clarification and updated RSAs referenced Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%	4% on premium written;	Unlicensed Insurance companies	March 1st
RSA 406-B:16 Lawfully Procured Insurance in Unlicensed Companies; Exceptions to Unauthorized Provisions First enacted L. 2002, CH 207:40 L. 2005 CH 248:16, eff. Sept. 12, 2005 L. 2008, CH 154:3, eff. June 6, 2008 L. 2019, CH 179:1, eff. Jan. 1, 2020.	New section; Lawfully Procured Insurance in Unlicensed Companies Amended to include health insurance contracts Late Payment Penalty added Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%	3% on premium written 10% of amount due	Industrial Insured	March 1st
RSA 406-B:17 Independently Procured Insurance First enacted L. 2002, CH 207:40, eff. July 15, 2002 L. 2008, CH 154:4, eff. June 6, 2008 L. 2019, CH 179:1, eff. Jan. 1, 2020.	New section; Independently Procured Insurance New paragraph; making filers subject to RSA 400-A:32-a Timely mailing Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%	4% on premium written	Individuals	March 1st
RSA 400-A:29 Fees First enacted L. 1971, CH 244:1 L. 1975 CH 416:1 L. 1983, CH 473:2 L. 1986, CH 58:2 L. 1997, CH 284:16 L. 1998, CH 85:3 L. 2000, CH 315:2-8 L. 2001, CH 95:2, 10-12 L. 2003, CH 150:4; 293:8; 293:9, II L. 2004, CH 224:2, eff. Jan. 1, 2005 L.2006, CH 196:1, eff July 30, 2006 L. 2008, CH 18:1, I, 2-7, eff. July 11, 2008; CH 206:2, eff. Jan. 1, 2009 L. 2010 CH 13:1, eff. July 1, 2010; CH 212:2, eff. Jan. 1, 2011	License applications, license renewals, fees for services, documents, etc. New section; Fees (A) (A) (A) New Paragraphs, Fees; Managing Agents ; Reinsurance Intermediaries Reference change Fees amended Fees amended; terminology changes Terminology changes; New Paragraph; Prepaid Legal Services Fees Consumer Guaranty Contract Obligor Clarification Fee schedule updated; New paragraph Discount Medical Plan Organization fees Insurance Fees increased		Insurance Companies, Insurance Producers, Insurance Adjusters, Insurance Consultants, Reinsurance Intermediaries, Accredited Reinsurer, Consumer Guaranty Contract, Continuing Care Retirement Communities, Discount Medical Plan Organizations, Independent Review Organization, Motor Vehicle Club, Premium Finance, Purchasing Group, Risk Retention Group, Rating/Advisory Organization, Third Party Administrator, Life Settlement Providers, Purchasing Alliances	

(A) Information not available online, detail document research necessary