Law	DESCRIPTION	TAX RATE	Source	Due Date
RSA 400-A:32 Premium Tax				
First enacted L. 1971, CH 244:1	New section; Premium tax	2% on net premium written	Insurance Companies	March 1st
L. 1985, CH 343:3	(A)			
L. 1991, CH 354:17	New Paragraph; Application of Credit. Amend RSA 400-A:32 by inserting paragraph V Credit on Premium Tax for Business Enterprise Tax			
L. 1999, CH 271:1	Premium Tax; Estimated Liability Amended RSA 400-A:32 An estimated liability of \$100 or less for each quarter to be paid in full on March 1.			
L.2002, CH 207:2, eff July 15, 2002	Amended by changing the due dates for premium taxes and removed the word "intentionally" from paragraph IV.			March 15th
L. 2006, CH 277:2,3 eff Aug. 14, 2006		1/4% reduction each year down to 1% P&C and Life premium only		
2010 Special Session, CH 1:109, eff June 10, 2010	Tax rate on PC & Life amended to remain at 1.25%	1.25% PC & Life, 2% Accident & Health, Health		
2010 Special Session, CH 1:121, eff July 1, 2010	Technical change; RSAs referenced			
L. 2016, CH 13:2, eff. July 1, 2017	Amended to transfer to NH Health Protection Fund			
L. 2018, CH 342:10, eff. Dec. 31, 2018	Amended to update transfer to Granite Advantage Health Care Fund			
L. 2019, CH 179:1, eff. Jan. 1, 2020.	Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%			
RSA 400-A:33 Tax on Marine Underwriting Profits				
Repealed L. 2010, CH 13:7,II, eff July 1, 2010				
RSA 400-A:34-a Credit for Business Enterprise				
Tax				
	New section; Premium Tax; Credit for Business Enterprise Tax (BET)		-	BET paid in prior year
L. 2007, CH 255:9, eff. Jan. 1, 2008	BET credit against premium tax for unitary business limited to members subject to premium tax			
RSA 281-A:59 VI, Administrative Fund	L. 2007 263:78 Workers' compensation administration fund credit against premium tax is			
(Department of Labor)	repealed			
RSA 400-A:35 Retaliatory Provisions				
	New section; Retaliatory Provision	Tax rate, fees, or other obligations in excess of or in addition to NH's	Insurance Companies Risk Retention Groups	March 15th
RSA 405-29 Annual Statement; Tax				<del> </del>
First enacted L. 1911, CH 168:4. PL 275:25	New section; Annual Statement; Tax	2% on premium written	Surplus Lines Producers	January 31st
L. 2008, CH 154:2, eff. June 6, 2008	Late Payment Penalty added	10% of amount due		
L. 2010 CH 13:4, eff. July 1, 2010		3% on premium written		
L. 2019, CH 179:1, eff. Jan. 1, 2020.	Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%			
RSA 405-A:3 III Risk Retention Groups not				$\vdash$
chartered in this State- Taxation				
First enacted L. 1988, CH 133:2	New Section; Risk Retention Groups not chartered in this State-Taxation	same as licensed companies	Risk Retention Groups	March 15th
L. 1994 CH 120:1, 2, eff July 10, 1994	Technical changes; Updated RSAs referenced	camo do nochoca companico	Taok Notoniion Oroups	Maron Tour
L. 2019, CH 179:1, eff. Jan. 1, 2020.	Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%			
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RSA 405-A:9 Purchasing Group Taxation First enacted L. 1988, CH 133:2, eff. April 20, 1988	New section Purchasing Group taxation	2% on premium written		60 days after procured
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Law	DESCRIPTION	TAX RATE	Source	Due Date
RSA 406-B:11 Unauthorized Insurance Premium				
Tax				
First enacted L. 1967, CH 237:1	New section; Unauthorized Insurance Premium tax	4% on premium written;	Unlicensed Insurance	March 1st
			companies	
L. 1971 CH 170:4	(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%			
, , ,	renaity changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%			
RSA 406-B:16 Lawfully Procured Insurance in				
Unlicensed Companies; Exceptions to Unauthorized Provisions				
	New section; Lawfully Procured Insurance in Unlicensed Companies	3% on premium written	Industrial Insured	March 1st
,	Amended to include health insurance contracts	o to on promisin whiten	maderial modrod	Widi on Tot
	Late Payment Penalty added	10% of amount due		
	Penalty changed from 10% to tiered 1-30 days 3%, 31-60 days 6%, over 60 12%			
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100 400-5.17 independently 1 rocured insurance				
First enacted L. 2002, CH 207:40, eff. July 15, 2002	New section; Independently Procured Insurance	4% on premium written	Individuals	March 1st
•	New paragraph: making filers subject to RSA 400-A:32-a Timely mailing	·		
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			Insurance Companies	
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	(A)		<b>-</b>	
, and the second	New Paragraphs, Fees; Managing Agents ; Reinsurance Intermediaries		Reinsurance	
			Intermediaries,	
,	<del>-</del>			
L. 2000, CH 315:2-8	Fees amended			
L 2004 CH 05:2 40 42	Face amended: terminology changes			
L. 2001, GH 93.2, 10-12	rees amended, terminology changes			
L. 2003, CH 150:4; 293:8; 293:9, II	Terminology changes; New Paragraph; Prepaid Legal Services		Discount Medical Plan	
			Organizations,	
L. 2004, CH 224:2, eff. Jan. 1, 2005	Fees Consumer Guaranty Contract Obligors			
L 2006 CH 196:1 eff July 30, 2006	Clarification			
	1 00 001100010 apactou, 11011 paragraph Diococint Modioci Fich Organization 1000		Purchasing Group,	
·	Insurance Fees increased		• • • • • • • • • • • • • • • • • • • •	
			Rating/Advisory	
			Organization, Third Party	
			i dicilasing Alliances	
RSA 406-B:17 Independently Procured Insurance  First enacted L. 2002, CH 207:40, eff. July 15, 2002  2008, CH 154:4, eff. June 6, 2008  2019, CH 179:1, eff. Jan. 1, 2020.  RSA 400-A:29 Fees  First enacted L. 1971, CH 244:1  1975 CH 416:1  1983, CH 473:2  1986, CH 58:2  1997, CH 284:16  1998, CH 85:3  2000, CH 315:2-8  2001, CH 95:2, 10-12  2003, CH 150:4; 293:8; 293:9, II  2004, CH 224:2, eff. Jan. 1, 2005  2006, CH 196:1, eff July 30, 2006	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%  License applications, license renewals, fees for services, documents, etc. New section; Fees (A) (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 Obligors  Clarification Fee schedule updated; New paragraph Discount Medical Plan Organization fees	4% on premium written	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	March 1st