



**The State of New Hampshire  
Insurance Department**

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**NOTICE REGARDING NEW HAMPSHIRE SURPLUS LINES PREMIUM TAXES**

**10% LATE FILING PENALTY**

Effective June 6, 2008 Legislation was passed regarding the late filing of premium taxes by surplus lines producers. Pursuant to NH RSA 405:29 II, "Any producer failing to file the report or failing to remit the proper tax within the time period of filing shall pay a penalty equal to 10 percent of the amount of tax due."

The due date for filing the 2008 Annual Statement and the payment of the 2008 premium taxes is not later than January 31, 2009.

In compliance with the new law, Department of Insurance will enforce this late penalty payment against any and all Producers who fail to remit the proper tax by the due date. In addition, failure to remit the penalty imposed will subject a Producer to one of the administrative consequences contemplated under RSA 402-J:12 I (b), including probation, suspension or license revocation.

**\*PLEASE SHARE THIS INFORMATION WITH ALL AFFECTED BY THIS  
CHANGE\***