

FLORIDA SURPLUS LINES  
● SERVICE OFFICE ●

**FSLSO Bulletin 07-002**

**TO: FLORIDA SURPLUS LINES AGENTS AND  
INDEPENDENTLY PROCURED COVERAGE (IPC) FILERS**

**FROM: GARY D. PULLEN, EXECUTIVE DIRECTOR  
FLORIDA SURPLUS LINES SERVICE OFFICE**

**DATE: NOVEMBER 01, 2007**

**SUBJECT: APPLICABILITY OF SURPLUS LINES PREMIUM TAX**

The purpose of this bulletin is to provide clarification concerning the applicability of the surplus lines premium tax, service fee and assessments to Docks, Piers, Vessels, Wharves, and Governmental Entities.

Pleasure Boats used solely for personal pleasure, family use, or the transportation of executives, employees and guest of the insured are subject to the surplus lines premium tax and service fee. If a boat is ever used for commercial use, the status of the boat changes to Commercial.

Commercial Vessels registered, or required to be registered in Florida are not subject to surplus lines premium tax, but are subject to the service fee and applicable assessments and must be reported to FSLSO by surplus lines agents.

Docks, Piers and Wharves are subject to the surplus lines premium tax, service fee and assessments regardless of the coverage form provided.

Coverage for risks of state government, its agencies, or any county or municipality are exempt from the surplus lines premium tax and service fee, however, they are subject to applicable assessments.

Charter schools funded by counties or the state are considered governmental entities and are exempted from the surplus lines premium tax and service fee, but are subject to applicable assessments and should be reported to FSLSO by the surplus lines agent.

Private charter schools funded by private entities are **NOT** considered governmental entities and are therefore subject to the surplus lines premium tax, service fee and applicable assessments.

If you have any questions concerning this bulletin, please contact Matt Wester at (800) 562-4496 x 104.