



The following tax rates are used by the Florida Surplus Lines Service Office for assessing taxes on surplus lines policies with risks or exposures in multiple states where Florida is the home state of the insured, in accordance with F.S. 626.932(3).

These tax rates should only be used for risks with an effective date before July 1, 2020. Risks with an effective date on or after July 1, 2020, will be taxed at 4.94% regardless of where the risk or exposure is located.

Tax rates are subject to change.

State	Tax Rate	State	Tax Rate	State	Tax Rate
Alabama	6%	Kansas	6%	North Dakota	1.75%
Alaska	2.7%	Kentucky	3%	Ohio	5%
Arizona	3%	Louisiana (10/1/2015 - Current)	4.85%	Oklahoma	6%
Arkansas	4%	Louisiana (7/1/2011 - 9/30/2015)	5%	Oregon	2%
California	3%	Maine	3%	Pennsylvania	3%
Colorado	3%	Maryland	3%	Puerto Rico	9%
Connecticut	4%	Massachusetts	4%	Rhode Island	4%
Delaware (7/31/2014 - Current)	3%	Michigan (10/1/2011 - Current)	2%	South Carolina	4%
Delaware (7/1/2011 - 7/30/2014)	2%	Minnesota	3%	South Dakota	2.5%
District of Columbia	2%	Mississippi	4%	Tennessee	5%
Florida (7/1/2020 - Current)	4.94%*	Missouri	5%	Texas	4.85%
Florida (Inception - 6/30/2020)	5%	Montana	2.75%	U.S. Virgin Islands	5%
Georgia	4%	Nebraska	3%	Utah	4.25%
Guam	4%	Nevada	3.5%	Vermont	3%
Hawaii	4.68%	New Hampshire	3%	Virginia	2.25%
Idaho	1.5%	New Jersey	5%	Washington	2%
Illinois	3.5%	New Mexico	3.003%	West Virginia (10/1/2011 - Current)	4.55%
Indiana	2.5%	New York	3.6%	Wisconsin	3%
Iowa	1%	North Carolina	5%	Wyoming	3%

*Independently procured coverage policies in Florida are subject to a premium tax at the rate of 5% pursuant to F.S. 626.938. IPC multistate policies where Florida is the home state are taxed based on that respective state's tax rate and percentage of exposure regardless of the effective date.

Disclaimer

The tax rates listed above are used by the Florida Surplus Lines Service Office to determine taxes owed on premiums allocated to states other than Florida on surplus lines policies where Florida is the home state of the insured and has an effective date before July 1, 2020. These tax rates may differ from the actual tax rates used by individual states to tax surplus lines premiums. The tax rates listed above are provided only for use in estimating Florida surplus lines taxes for multistate policies where Florida is the home state. These tax rates do not constitute tax or legal advice and should not be relied upon for any purpose. Surplus lines agents and IPC filers should consult their legal counsel or tax consultant about the applicable tax rates and refer to SLIP® and the quarterly invoices for the tax, fee, and assessment amounts due.

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