**§2513-A. Tax on premiums of risk retention groups**

Each risk retention group, as defined in Title 24‑A, section 6093, is liable for payment of premium taxes with respect to direct business for risks resident or located in this State at the same rate and subject to the same interest and penalties as authorized insurers. Each risk retention group shall, on or before March 15th, file with the State Tax Assessor and the Superintendent of Insurance, on forms prescribed by the assessor, a return covering the year ending on the preceding December 31st. At the time of filing the return, each risk retention group shall pay to the assessor the applicable percentage of the difference between the gross and return premiums reported for business transacted during that year. [PL 2007, c. 627, §53 (AMD).]

SECTION HISTORY

PL 1987, c. 481, §4 (NEW). PL 2007, c. 627, §53 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023
. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.