

**WAC 284-15-110 Surplus line insurance premium tax.** RCW 48.15.120 requires that surplus line brokers must, by the first day of March, remit to the state treasurer through the commissioner a premium tax on surplus line insurance transacted by the surplus line broker during the preceding calendar year. The date the insurance was transacted is the date coverage is bound or the date coverage is effective, whichever is later.

[Statutory Authority: RCW 48.02.060, 48.15.040(4), and 48.15.090(2). WSR 12-04-082 (Matter No. R 2011-10), § 284-15-110, filed 1/31/12, effective 3/2/12.]