



BULLETIN

Susan Combs, Texas Comptroller of Public Accounts

Insurance Maintenance Tax Rates and Assessments on 2008 Premiums

The Texas Department of Insurance (TDI) annually sets the maintenance tax rates to fund its operations. These rates are used in the computation of taxes that will be reported on the Texas Annual Insurance Maintenance, Assessment, and Retaliatory Report (Form 25-102). The report and payment are due March 2, 2009.

Maintenance Tax

Tax Rate

1. Fire and Allied Lines (Tex. Ins. Code Chapter 252)	0.00237
2. Casualty and Fidelity (Tex. Ins. Code Chapter 253)	0.00112
3. Motor Vehicle (Tex. Ins. Code Chapter 254)	0.00063
4. Workers' Compensation (Tex. Ins. Code Chapter 255) (Texas Labor Code § 407A.302)	0.00072
5. Division of Workers' Compensation and Office of Injured Employee Counsel (Texas Labor Code § 403.003, 407A.301)	0.01232
6. Workers' Compensation Research (Texas Labor Code § 405.003)	0.00009
7. Accident and Health (Tex. Ins. Code Chapter 257)	0.00040
8. Life and Annuities (Tex. Ins. Code Chapter 257)	0.00040
9. Local Mutual Aid Associations (Tex. Ins. Code Chapter 257)	0.00040
10. Non-Profit Legal Services Corporations (revenues) (Tex. Ins. Code Chapter 260)	0.00036
11. Title Companies (Tex. Ins. Code Chapter 271)	0.00115
12. TPA (fees) (Tex. Ins. Code Chapter 259)	0.00104
13. Enrollees - Basic Health Care Service (Tex. Ins. Code Chapter 258)	\$1.08000
14. Enrollees - Single Health Care Service (Tex. Ins. Code Chapter 258)	\$0.36000
15. Enrollees - Limited Health Care Service (Tex. Ins. Code Chapter 258)	\$0.36000

O.P.I.C. (rates fixed by statute)

16. All lines of property and casualty policies (Tex. Ins. Code Chapter 501)	\$0.05700
17. Accident and Health policies/certificates of coverage (Tex. Ins. Code Chapter 501)	\$0.05700
18. Life policies/certificates of coverage (Tex. Ins. Code Chapter 501)	\$0.05700
19. HMO policies/certificates of coverage (Tex. Ins. Code Chapter 501)	\$0.05700
20. Title policies (Tex. Ins. Code Chapter 501)	\$0.05700

Contact the TDI at (512) 463-6150 for information regarding the setting of these rates.

For More Information

If you have questions concerning insurance taxes, please visit our Window on State Government Web site at <www.window.state.tx.us> or call us at 1-800-252-1387, or in Austin call (512) 463-4600.