

**BEFORE THE INSURANCE COMMISSIONER OF THE
STATE OF OKLAHOMA**

**IN RE: ELECTRONIC FILING OF QUARTERLY)
PREMIUM TAX REMITTANCE,)
ANNUAL PREMIUM TAX RETURNS AND)
ANNUAL PREMIUM TAX REMITTANCE)
IN THE STATE OF OKLAHOMA)**

Case No. 16-0341-PRJ

**TO: ALL INSURANCE COMPANIES LICENSED
IN THE STATE OF OKLAHOMA**

FILE
APR 15 2016
INSURANCE COMMISSIONER
OKLAHOMA

JURISDICTION

1. The Insurance Commissioner, John D. Doak, is charged with the duty of administering and enforcing the provisions of the Oklahoma Insurance Code, 36 O.S. §§ 101 et seq., pursuant to 36 O.S. § 307.

2. Notwithstanding any other provision of law that requires a particular form and associated payment to be filed with the Insurance Department in paper form, or to be mailed or hand-delivered to the Insurance Department, the Insurance Commissioner may, by appropriate order, require that all filings of that specific type be filed or delivered in electronic format. 36 O.S. § 350.

FINDINGS OF FACT

1. Every insurance company transacting business in this state whose premium tax, paid with respect to the previous calendar year's premiums, was One Thousand Dollars (\$1,000.00) or more, shall make an estimate each year provided herein and remit with each estimate a prepayment of its annual premium tax for the current calendar year equal to one-fourth (1/4) of its annual premium tax paid with respect to the previous calendar year's

premiums. Estimates, with remittance, shall be made on or before April 15, June 15, September 15 and December 15, respectively. 36 O.S. § 629(A).

2. Every insurance company shall file the annual return for premium tax on or before the first day of March and shall at same time pay the annual premium tax pursuant to 36 O.S. § 624(A)(2).

3. On November 1, 2014, the following statutory provision in the Oklahoma Insurance Code took effect:

DUTY TO FILE OR DELIVER PAYMENTS ELECTRONICALLY

Notwithstanding any other provision of law that requires a particular form and associated payment to be filed with the Insurance Department in paper form, or to be mailed or hand-delivered to the Insurance Department, the Insurance Commissioner may, by appropriate order, require that all filings of that specific type be filed or delivered in electronic format. 36 O.S. § 350.

4. This provision of law provides the Insurance Commissioner with the authority, by appropriate order, to require certain forms and associated payments to be filed electronically with the Insurance Department.

5. The Insurance Commissioner finds it proper to prescribe that all quarterly premium tax remittance forms and all accompanying premium tax prepayments be filed by electronic format effective with the 2016 third quarter filing and each quarterly remittance thereafter, pursuant to 36 O.S. § 350, as approved by the Commissioner. The Insurance Commissioner further finds it proper to prescribe that all annual returns for premium tax and accompanying annual premium tax payments be filed by electronic format effective with the 2016 annual return due in 2017 and thereafter.

CONCLUSIONS OF LAW

1. Every insurance company transacting business in this state whose premium tax, paid with respect to the previous calendar year's premiums, was One Thousand Dollars (\$1,000.00) or more, shall make an estimate each year provided herein and remit with each estimate a prepayment of its annual premium tax for the current calendar year equal to one-fourth (1/4) of its annual premium tax paid with respect to the previous calendar year's premiums. Estimates, with remittance, shall be made on or before April 15, June 15, September 15 and December 15, respectively. 36 O.S. § 629(A).

2. Every insurance company shall file the annual return for premium tax on or before the first day of March and shall at same time pay the annual premium tax pursuant to 36 O.S. § 624(A)(2).

3. Pursuant to 36 O.S. § 350, notwithstanding any other provision of law that requires a particular form and associated payment to be filed with the Insurance Department in paper form, or to be mailed or hand-delivered to the Insurance Department, the Insurance Commissioner may, by appropriate order, require that all filings of that specific type be filed or delivered in electronic format.

ORDER

IT IS THEREFORE ORDERED, based upon the foregoing Findings of Fact and Conclusions of Law, that all quarterly premium tax remittance forms and all quarterly premium tax prepayments be filed by electronic format effective with the 2016 third quarter filing, and all quarterly remittance thereafter, pursuant to 36 O.S. § 350, as approved by the Commissioner. **IT IS FURTHER ORDERED** that all annual returns for premiums tax and the accompanying

annual premium tax payments be filed by electronic format effective with the 2016 annual return due in 2017 and thereafter, pursuant to 36 O.S. § 350, as approved by the Commissioner.

IT IS SO ORDERED.

WITNESS My Hand and Official Seal this 15th day of April, 2016.



A handwritten signature in black ink that reads "James A. Mills". The signature is written in a cursive style.

JAMES MILLS
CHIEF OF STAFF
STATE OF OKLAHOMA