

**CHAPTER 161. UNAUTHORIZED INSURANCE COMPANIES**

**SUBJECTABILITY TO TAX REPORTING**

Sec.  
161.1.     Taxpayers.

**REPORTS OF PAYMENT OF TAX**

161.11.    General.

**Source**

The provisions of this Chapter 161 adopted September 1, 1978, effective September 2, 1978, 8 Pa.B. 2456, unless otherwise noted.

**SUBJECTABILITY TO TAX REPORTING**

**§ 161.1. Taxpayers.**

[Reserved].

**REPORTS OF PAYMENT OF TAX**

**§ 161.11. General.**

(a) The Unlicensed Insurers Act requires a surplus lines agent who sells insurance coverage of an unlicensed insurer to file a Gross Premiums Tax Report—Surplus Lines Agent (Form RCT-123) with the Department and the Insurance Commissioner. See section 11(c) of the act of January 24, 1966 (P. L. 1509, No. 531) (40 P. S. § 1006.11(c)).

(b) An insured who buys insurance from an unlicensed insurer, or renews the insurance, other than insurance procured through a surplus lines agent, is required to file a Gross Premiums Tax Report—For Premiums paid to Unauthorized Insurance Companies, Associations, Exchanges, etc. (Form RCT-122) with the Department and the Insurance Commissioner. See section 11(e) of the act of January 24, 1966 (P. L. 1509, No. 531) (40 P. S. § 1006.11(e)).

(c) From the effective date of this section parties filing Gross Premiums Tax Report—Surplus Lines Agent and Gross Premiums Tax Report—For Premiums paid to Unauthorized Insurance Companies, Associations, Exchanges, etc., under the requirements in subsection (a) and (b) may file both copies with the Department.

(d) Filing of both copies with the Department will be considered compliance with the filing requirements.

(e) Upon receipt the Department will transmit one copy of the report to the Insurance Commissioner.

(f) The Department will furnish one copy of the report to the Insurance Commissioner regardless of the number of copies actually filed by the public with the Department.

[Next page is 162-1.]