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BULLETIN NO. 2018-03

TO: All insurers and surplus lines brokers licensed to do business in Alabama

FROM: Jim L. Ridling
Commissioner of Insurance 

DATE: August 21, 2018

RE: Use of *OPTins* electronic tax and fee filing and payment system –
mandatory effect of Regulation 482-1-144

RESCINDS: Bulletin 2009-03 (effective 10.01.2018)

EFFECTIVE: Immediate

Effective January 1, 2009, Department regulation 482-1-144 required use of the *OPTins* system maintained by the National Association of Insurance Commissioners for the filing of premium tax and surplus line broker tax returns and EFT payment of premium taxes, surplus line broker taxes, and fees as prescribed in the regulation. Bulletin 2009-03, issued on March 9, 2009, made use of the *OPTins* system voluntary instead of mandatory due to operational issues with the system.

The Commissioner of Insurance finds that use of the *OPTins* system for electronic filing of returns and EFT payment of taxes and fees, all as addressed in Regulation 482-1-144, shall be **mandatory** as already provided in the regulation unless the Commissioner of Insurance grants an entity or person subject to the regulation a "hardship" exemption as set forth in rule 482-1-144-.09. Any operational issues have been resolved. **Bulletin 2009-03 is thus rescinded, effective October 1, 2018.**

Mandatory use of the *OPTins* system shall start as follows:

Electronic filing of premium tax returns and EFT payment of premium taxes and any stated fees payable on a quarterly basis for the third quarter of 2018 must be done through the *OPTins* system not later than **November 15, 2018.**

Electronic filing of annual premium tax returns and EFT payment of premium taxes and any stated fees for calendar year 2018 must be done through the *OPTins* system **not later than March 1, 2019.**

Electronic filing of surplus line broker tax returns and EFT payment of surplus line broker taxes for the third quarter of 2018 must be done through the *OPTins* system **not later than November 15, 2018.**

Electronic filing of annual surplus line broker tax returns and EFT payment of surplus line brokers taxes for calendar year 2018 must be done through the *OPTins* system **not later than March 1, 2019.**

Regulation 482-1-144 shall thereafter be in effect. Manual filing of tax returns and checks in payment of taxes will no longer be accepted absent a valid "hardship" exemption. If not already done, entities and persons subject to this Bulletin and Regulation 482-1-144 must make appropriate arrangements to access the *OPTins* system in time to meet the dates set forth above.

In case of questions about this Bulletin, please contact:

LaKisha Hardy, Premium Tax Supervisor
Office: Accounting Division
Phone: 1-800-433-3966
Email: premiumtax@insurance.alabama.gov

For technical questions concerning the *OPTins* registration process, please go to: <http://www.optins.org>.

JLR/JFM/bc