

# MINNESOTA DEPARTMENT OF REVENUE

## Revenue Notice # 07-08: Insurance Taxes – Fire Insurance Surcharge – Definitions

### Introduction

The surcharge on fire safety premiums set forth in Minnesota Statutes, section 2971.06 is effective for policies written or renewed on or after July 1, 2007. This revenue notice is issued to provide guidance on how the department defines the premiums subject to the surcharge.

### Department Position

“Commercial fire premiums” means all premiums required to be reported as “fire” line of business (currently on line 1 of the Minnesota State Page).

“Commercial nonliability premiums” means all premiums required to be reported as “commercial multiple peril – nonliability portion” line of business (currently on line 5.1 of the Minnesota State Page).

“Homeowner’s insurance premiums” means all premiums required to be reported as “homeowners multiple peril” line of business (currently on line 4 of the Minnesota State Page).

“Minnesota State Page” refers to the Exhibit of Premiums and Losses from the Annual Statement as filed with the National Association of Insurance Commissioners.

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for Tax Policy and External Relations

Publication Date: April 30, 2007