**Section 2500.115 State Fire Marshal Tax**

The Annual State Fire Marshal Tax assessed by the Department pursuant to Section 12 of the Fire Investigation Act [425 ILCS 25] shall be 1% of a company's or other entity's taxable fire premium. "Taxable fire premium" means the gross fire, sprinkler leakage, riot, civil commotion, explosion, and motor vehicle fire risk premium receipts from business done in the State of Illinois during the preceding year (see Section 12 of the Fire Investigation Act).

a) The taxable fire premium for a year is calculated for insurance companies by totaling the direct premium calculation for the following lines of business as reported in the Annual Statement filed pursuant to Section 136 of the Code:

1) 100% Fire direct premium less any Illinois FAIR Plan premiums;

2) 25% of the sum of Allied Lines direct premium less any Illinois FAIR Plan premiums;

3) 1% of Private Crop direct premium;

4) 40% of Farm Owners M.P. direct premium;

5) 40% of the sum of Homeowners M.P. direct premium less any Illinois FAIR Plan premiums;

6) 40% of Commercial M.P. (Non-Liability Portion) direct premium;

7) 15% of Ocean Marine direct premium;

8) 15% of Inland Marine direct premium;

9) 25% of Earthquake direct premium;

10) 5% of Private Passenger Auto Physical Damage direct premium;

11) 5% of Commercial Auto Physical Damage direct premium; and

12) 10% of Aircraft (All Perils) direct premium.

b) The taxable fire premium for a year is calculated for Farm Mutuals by totaling the direct premium for the lines of business as determined in subsection (a) and reported to the Department pursuant to Section 13 of the Farm Mutual Insurance Company Act of 1986 [215 ILCS 120].

c) The taxable fire premium for a year is calculated for the Illinois FAIR Plan by totaling the direct premium for the lines of business as determined in subsection (a) and reported to the Department pursuant to Section 143.25 of the Code.

d) The taxable fire premium for a year is calculated for surplus line producers by totaling the direct premium for the lines of business as determined in subsection (a) and reported to the Department pursuant to Section 445 of the Code.

(Source: Added at 44 Ill. Reg. 3419, effective February 24, 2020)