

STATE OF MAINE

—  
IN THE YEAR OF OUR LORD  
TWO THOUSAND AND THIRTEEN

—  
H.P. 205 - L.D. 296

**An Act To Equalize the Fire Investigation and Prevention Tax Paid by Insurers**

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 25 MRSA §2399, 2nd ¶**, as amended by PL 1997, c. 728, §22, is further amended to read:

Every fire insurance company or association that does business or collects premiums or assessments in the State shall pay to the State Tax Assessor, in addition to the taxes now imposed by law to be paid by those companies or associations, 1.4% of the gross direct premiums for fire risks written in the State, less the amount of all direct return premiums thereon and all dividends paid to policyholders on direct fire premiums. The Department of Professional and Financial Regulation, Bureau of Insurance shall determine every 5 years the basis percentage of fire risk allocated to each line of insurance, and every fire insurance company or association shall pay the 1.4% tax based on that basis allocation. That tax must be paid as provided for insurance premium taxes as specified in Title 36, section 2521-A, except that the tax prescribed by this section must be paid on an estimated basis at the end of each month starting July 31, 1998, with each installment equal to at least 1/12 of the estimated total tax to be paid for the current calendar year. The State Tax Assessor shall pay over all receipts from that tax to the Treasurer of State daily. Of these funds 75.7% must be used to defray the expenses incurred by the Commissioner of Public Safety in administering all fire preventive and investigative laws and rules and in educating the public in fire safety and is appropriated for those purposes and to carry out the administration and duties of the Office of the State Fire Marshal. Of these funds 24.3% must be used to defray the expenses of the fire training and education program as established in Title 20-A, chapter 319.