

297I.30 DUE DATES FOR FILING RETURNS.

Subdivision 1. **General rule.** On or before March 1, every insurer subject to taxation under section 297I.05, subdivisions 1 to 6, and 12, paragraphs (a), clauses (1) to (5), and (b), shall file an annual return for the preceding calendar year setting forth such information as the commissioner may reasonably require on forms prescribed by the commissioner.

Subd. 2. **Surplus lines licensees and purchasing groups.** On or before February 15 and August 15 of each year, every surplus lines licensee subject to taxation under section 297I.05, subdivision 7, and every purchasing group or member of a purchasing group subject to tax under section 297I.05, subdivision 12, paragraph (a), clause (6), shall file a return with the commissioner for the preceding six-month period ending December 31, or June 30, setting forth any information the commissioner reasonably prescribes on forms prescribed by the commissioner.

Subd. 3. [Repealed, 1Sp2001 c 5 art 13 s 15]

Subd. 4. **Persons, firms, or corporations licensed to procure insurance from unlicensed foreign companies.** On or before 30 days following the expiration date of a license issued under section 297I.05, subdivision 9, a person, firm, or corporation licensed to obtain insurance from a company not authorized to do business in Minnesota shall file a return with the commissioner for the preceding 12-month period setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

Subd. 5. **Joint self-insurance plans.** On or before 60 days following the conclusion of their fiscal year, a plan subject to tax under section 297I.05, subdivision 12, paragraph (b) or (c), shall file a return with the commissioner for the preceding fiscal year setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

Subd. 6. **Persons, firms, or corporations procuring insurance from an unlicensed foreign company.** Within 30 days after the date the insurance was procured, continued, or renewed, a taxpayer required to pay the tax under section 297I.05, subdivision 10, shall file a return setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

Subd. 7. **Surcharge.** (a)(1) By April 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the five-month period ending March 31 setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

(2) By June 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the two-month period ending May 31 setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

(3) By November 30 of each year, every company required to pay the surcharge under section 297I.10, subdivision 1, shall file a return for the five-month period ending October 31 setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

(b) By February 15 and August 15 of each year, every company required to pay a surcharge under section 297I.10, subdivision 2, must file a return for the preceding six-month period ending December 31 and June 30.

Subd. 8. **Fire insurance surcharge.** On or before May 15, August 15, November 15, and February 15 of each year, every insurer required to pay the surcharge under section 297I.06, subdivisions 1 and 2, shall file a return with the commissioner for the preceding three-month period ending March 31, June 30, September 30, and December 31, setting forth any information the commissioner reasonably requires on forms prescribed by the commissioner.

Subd. 9. **Extensions for filing returns.** When, in the commissioner's judgment, good cause exists, the commissioner may extend the time for filing returns for not more than six months.

History: 2000 c 394 art 1 s 7; 2002 c 379 art 1 s 71,72; 2006 c 217 s 2; 2009 c 88 art 9 s 13