



**ORDER NUMBER R 08-08**

**July 23, 2008**

**ORDER ALLOWING THE NAIC ONLINE PREMIUM TAX FOR  
INSURANCE (OPTins) SYSTEM FOR SUBMISSION OF PREMIUM TAX  
FORMS AND PAYMENTS**

**BACKGROUND:**

Under AS 21.09.210 and AS 21.66.110, insurers are required to file premium tax reports and pay premium taxes. AS 21.09.210 states that the “method of payment must be by the electronic or other payment specified by the director.” Recently, the National Association of Insurance Commissioners (NAIC) has developed a system offering state regulators and the insurance industry a method to manage premium tax filings more efficiently. This system is called *Online Premium Tax for Insurance* (OPTins), which provides insurers the ability to submit their premium tax forms and payments to the states, and provides the states the ability to audit those submissions and receive premium tax payments securely transmitted electronically.

**FINDINGS:**

The director finds that:

- A. Under AS 21.09.210 and AS 21.66.110, the director has authority to specify the method of payment of premium taxes.
- B. Allowing insurers this additional option for filing premium tax reports and paying premium taxes will be efficient and beneficial to the insurance industry.

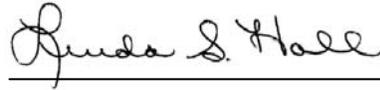
**IT IS HEREBY ORDERED:**

1. Under the authority of AS 21.09.210 and AS 21.66.110, insurers required to file premium tax reports and pay premium taxes under AS 21.09.210 and AS 21.66.110 may submit their premium tax forms and payments to Alaska by using the NAIC *Online Premium Tax for Insurance* (OPTins), available at the NAIC website at <http://www.naic.org>.

2. Submissions made by *OPTins* will be considered timely if they are received by NAIC on or before the due date listed in the applicable statute or regulation.

3. Premium tax reports and premium taxes may continue to be submitted directly to the director if the insurer so chooses.

This order is effective July 23, 2008.

A handwritten signature in cursive script that reads "Linda S. Hall".

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Linda S. Hall  
Director