



State Of Ohio
Department of Insurance

2100 Stella Court Columbus, Ohio 43266-0566

George V. Voinovich
 Governor
Harold T. Duryee
 Director

BULLETIN 94-2

TO: All Insurance Companies Subject to Fire Marshal's Tax
 SUBJECT: Section 3737.71 of the Ohio Revised Code - State Fire Marshal's Tax
 DATE: February 23, 1994

Insurance companies subject to Ohio's Fire Marshal's tax were given updated instructions for the calculation of the tax with the instruction package for the filing of the 1993 Annual Statement. This bulletin confirms those instructions.

Section 3737.71 states:

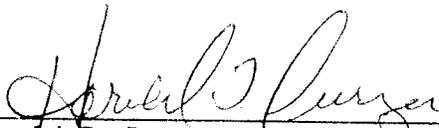
"Each insurance company doing business in this state shall pay to the state in installments, at the time of making the payments required by section 5729.05 of the Revised Code, in addition to the taxes required to be paid by it, three-fourths of one per cent on the gross premium receipts derived from fire insurance and that portion of the premium reasonably allocable to insurance against the hazard of fire included in other coverages except life and sickness and accident insurance, after deducting return premiums paid and considerations received for reinsurances as shown by the annual statement of such company made pursuant to sections 3929.30, 3931.06, and 5729.02 of the Revised Code. The money received shall be paid into the state treasury to the credit of the state fire marshal's fund, which is hereby created."

After study by this department, the following percentages are deemed to be "reasonably allocable to insurance against the hazard of fire:"

Fire	100%
Farmowners Multiple Peril	35%
Homeowners Multiple Peril	40%
Commercial Multiple Peril (Non-liability portion)	50%
Ocean Marine	10%
Inland Marine	10%
Earthquake	10%
Auto Physical Damage (Excluding collision)	10%
Aircraft Physical Damage	20%
All Other Lines Which Include Fire Hazard	10%

The instructions in this bulletin shall be used for the filing of your 1993 "Statement of Fees, Premium Taxes and Other Obligations," included with your Annual Statement for December 31, 1993.

Entered this 23rd day of February, 1994


 Harold T. Duryee, Superintendent of Insurance