
15 U.S. Code § 8201

Reporting, payment, and allocation of premium taxes

(a) Home State's exclusive authority

No State other than the home State of an insured may require any premium tax payment for nonadmitted insurance.

(b) Allocation of nonadmitted premium taxes

(1) In general

The States may enter into a compact or otherwise establish procedures to allocate among the States the premium taxes paid to an insured's home State described in subsection (a).

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