



**COMMONWEALTH OF KENTUCKY
DEPARTMENT OF INSURANCE
FRANKFORT, KENTUCKY**

Bulletin 2022-3

The following Bulletin is to advise the reader of the current position of the Kentucky Department of Insurance ("Department"), on the specified issue.

TO: ALL AUTHORIZED INSURANCE COMPANIES AND SURPLUS LINES
BROKERS SUBJECT TO KENTUCKY LOCAL GOVERNMENT PREMIUM
TAXES

FROM: SHARON P. CLARK, COMMISSIONER

RE: LOCAL GOVERNMENT PREMIUM TAX ANNUAL RECONCILIATION
REPORT FILING PROCEDURES

DATE: 10-24-2022

SUMMARY

The purpose of this bulletin is to notify all entities required to submit a Local Government Premium Tax Annual Reconciliation Report that the Department will no longer accept reports filed through any process other than by direct upload into the Department's eServices portal as detailed in 806 KAR 2:095 Section 3(1)(b). Companies utilizing 3rd party services to complete the SFTP process to submit annual reconciliation reports will no longer be permissible; and all annual reconciliation reports must be filed through an insurer's primary eServices account.

CURRENT FILING REQUIREMENTS

In accordance with KRS 91A.080(8) and pursuant to administrative regulation 806 KAR 2:095, before March 31 of each year, insurance companies and surplus lines brokers must file a Local Government Premium Tax Annual Reconciliation Report with each local government in which they are permitted to engage in the business of insurance.

In addition to filing an annual reconciliation report with each applicable local government, 806 KAR 2:095 Section 3(1)(b) requires insurers and surplus lines brokers to submit an annual reconciliation report to the Department through their eServices account, which can be accessed via the following link: <https://insurance.ky.gov/doieservices/UserRole.aspx>. This electronic submission must be accompanied by the requisite \$5.00 filing fee. For detailed instructions on how to submit a report to the Department, please refer to the [2022-2023 Local Government Premium Tax Bulletin](#).

In consideration of the changes to Section 3(1)(b) of 806 KAR 2:095, companies are no longer offered dual options for submitting their annual reconciliation reports to the Department. In other words, for an annual reconciliation report to be successfully submitted to the Department, the insurer must directly upload the report to their eServices account. Any previous arrangement with a 3rd party in submitting such reports to the Department will no longer be accepted.

If you or your company do not have an annual reconciliation option upon logging into the eServices portal, or have any questions regarding this bulletin, please contact the Department's Local Government Premium Tax Unit at DOI.MunicipalTaxes@ky.gov.



Sharon P. Clark, Commissioner
Kentucky Department of Insurance