

gross direct premiums written in this State, but not on deposits received under annuity contracts issued in this State, during the preceding year, without deduction for any cause whatever except as herein provided, which said tax shall be at the rate of one and one-half per cent. in the case of life insurance writings, and two per cent. in the case of all other writings. A report under oath of the premiums so written during the preceding year must be made to the Insurance Commissioner in January 1940 and in January of each succeeding year by the chief accounting officer or officers of such company, and the premium tax as above on each premium written in this State shall be due and payable when said premium is written, but for convenience of payment, the company may report and pay same in the month of January following, except in the case of companies retiring from the State, either voluntarily or involuntarily, in which case the tax shall be reported and paid immediately after so retiring. All premium taxes due and payable as above that remain unpaid after March first, or thirty days after a company shall have voluntarily retired from this State subsequently to March first of any year, or six months after the date any company is taken over for liquidation or rehabilitation, shall be subject to a penalty of five per cent. and interest at the rate of one per cent. per month from January first, except that interest shall be computed from the date of retiring in the case of any company voluntarily or involuntarily retiring from this State. The Insurance Commissioner, in computing taxes upon premiums written in this State by insurance companies shall allow credit for return premiums on cancelled policies. The Insurance Commissioner shall pay all taxes collected hereunder to the State Comptroller. Provided, however, that nothing herein contained shall apply to premiums on policies covering weekly disability benefits and on which premiums are payable weekly.

An. Code, 1924, sec. 40. 1922, ch. 492, sec. 40. 1929, ch. 424. 1937, ch. 144. 1939, ch. 332.

40. (Miscellaneous Fees.) Every insurance company doing business in this State shall also pay the following fees to the Insurance Commissioner :

(a) For filing the certified copy of charter, declaration of organization or deed of settlement required by this Article to be filed as a condition precedent to doing business in this State, the sum of twenty-five dollars.

(b) For filing each annual statement, the sum of twenty-five dollars.

(c) For the certificate of authority issued to each agent in this State of every foreign fire or marine insurance company, the sum of two dollars.

(d) For the certificate of authority issued to each solicitor in this State of every foreign fire or marine insurance company, the sum of two dollars.

(e) For the certificate of authority issued to each agent in this State of every foreign insurance company other than fire or marine, the sum of two dollars.

(f) For the certificate of authority issued in this State to each insurance agent or solicitor of every insurance company incorporated under the laws of this State, the sum of fifty cents.

(g) For each abstract of its annual statement for publication, two dollars.

(h) For every copy of every paper filed in the Insurance Department, the sum of twenty-five cents per folio; and for affixing the official seal to such copy, the sum of one dollar.