

FLORIDA SURPLUS LINES

● SERVICE OFFICE ●

BULLETIN: 2015-01

**TO: FLORIDA SURPLUS LINES AGENTS AND
INDEPENDENTLY PROCURED COVERAGE (IPC) FILERS**

**FROM: GARY D. PULLEN, EXECUTIVE DIRECTOR,
FLORIDA SURPLUS LINES SERVICE OFFICE**

DATE: FEBRUARY 26, 2015

**SUBJECT: FLORIDA SURPLUS LINES PREMIUM TAX RELATED TO
FLORIDA PUBLIC CHARTER SCHOOLS**

The purpose of this bulletin is to provide clarification concerning the applicability of the Florida Surplus Lines premium tax, service fee and policy assessments relative to Florida's Public Charter Schools.

The FSLSO has recently received guidance from the Florida Department of Revenue and the Office of Insurance Regulation for determining whether a charter school is a Florida public school for purposes of receiving exemption from the surplus lines tax referenced in Section 626.932(4), F.S.

The FSLSO will be utilizing the following Department of Education (DOE) web page that provides a county listing of all Florida public schools, including charter schools, for determining which are exempt from surplus lines premium taxation pursuant to the above captioned statutory reference. The DOE web page can be accessed through the following link: https://app2.fldoe.org/publicapps/Schools/schoolmap/flash/schoolmap_text.asp

Charter Schools referenced on this site will be considered exempt from surplus lines premium tax and service fee however, this exemption does not extend to the applicable assessments imposed on behalf of the Florida Hurricane Catastrophe Fund, Citizens Property Insurance Corporation and the Emergency Management, Preparedness, and Assistance Trust Fund (EMPA surcharge). Accordingly, all policies providing coverage for Florida Public Charter Schools should be reported to the FSLSO by the surplus lines agent or IPC filer.

If you have any questions concerning this bulletin, please contact Agent & Insurer Services at (800) 562-4496, option 1, or easy@fslso.com. You can also visit our website at www.fslso.com.