

**91A.0810 Identification of amount of local government tax charged and taxing jurisdiction due tax -- Notice to policyholders.**

- (1) Effective December 31, 2008, if the local government premium tax is included in the premium charge to the policyholder, the insurance company shall include the amount of the local government tax charged for the period and the name of the taxing jurisdiction to which the local premium tax is due for:
  - (a) Newly issued policies on the:
    1. Policy;
    2. Declaration sheet; or
    3. Initial billing instruments; and
  - (b) Renewed policies on the:
    1. Renewal certificate; or
    2. Billing instrument for each period for which premium or additional premium is charged to a policyholder by the insurance company.
- (2) Before December 31, 2008, each insurance company shall cause each current policyholder to be notified of the policyholder's rights under this chapter. The one (1) time notice may be sent to the policyholder under any mode of communication normally used between the insurance company and the policyholder and may be sent as a separate notice or included as an additional item within routine statements, billings, or other notices. The Kentucky Department of Insurance shall promulgate by administrative regulation the text of such notice, which shall include:
  - (a) A statement that past and future premium charges may include a local insurance premium tax; and
  - (b) A statement that a policyholder who has been erroneously charged or overcharged the local insurance premium tax may obtain information for requesting a refund or credit by contacting the insurance company to which the local insurance premium tax was erroneously paid.
- (3) Any insurance company contacted by a policyholder under subsection (2) of this section shall, within thirty (30) days of the contact, provide the policyholder the full text of KRS 91A.0804(4) to inform the policyholder of the procedural requirements for requesting a refund or a credit. The insurance company may, at its option, include a summary or explanation of the procedural requirements in addition to providing the text.

**Effective:** July 15, 2010

**History:** Amended 2010 Ky. Acts ch. 24, sec. 80, effective July 15, 2010; and ch. 165, secs. 3 and 6, effective July 15, 2010. -- Created 2008 Ky. Acts ch. 94, sec. 7, effective July 15, 2008.

**Legislative Research Commission Note (7/15/2010).** This section was amended by 2010 Ky. Acts ch. 24, sec. 80, and ch. 165, secs. 3 and 6, which do not appear to be in conflict and have been codified together.