

191—21.6(515E) Risk retention groups. A risk retention group as defined in Iowa Code chapter 515E may utilize its producers to report and pay premium taxes or may pay the taxes directly. If producers are utilized, they shall follow the procedure set forth in subrule 21.3(2). In the event that the group desires to pay the premium tax directly, the group shall file electronically with the division through the division's Web site, www.iid.state.ia.us.
[ARC 7663B, IAB 3/25/09, effective 4/29/09]