191—21.7(515E) Risk retention groups. A risk retention group may utilize its producers to report and pay premium taxes or may pay the taxes directly. If producers are utilized, the producers must file the premium tax information electronically with the division through the division's website on or before March 1 for policies issued during the preceding calendar year. [ARC 2727C, IAB 9/28/16, effective 11/2/16; ARC 4781C, IAB 11/20/19, effective 12/25/19]