

**§ 58-44B-10. Premium tax.**

(a) A travel insurer shall pay premium tax, as provided in G.S. 105-228.5, on travel insurance premiums paid by any of the following:

- (1) An individual primary policyholder who is a resident of this State.
- (2) A primary certificate holder who is a resident of this State who elects coverage under a group travel insurance policy.
- (3) A blanket travel insurance policyholder that is a resident in, or has its principal place of business or the principal place of business of an affiliate or subsidiary that has purchased blanket travel insurance in, this State for eligible blanket group members, subject to any apportionment rules which apply to the insurer across multiple taxing jurisdictions or that permits the insurer to allocate premium on an apportioned basis in a reasonable and equitable manner in those jurisdictions.

(b) A travel insurer shall do all of the following:

- (1) Document the state of residence or principal place of business of the policyholder or certificate holder, as required in subsection (a) of this section.
- (2) Report as premium only the amount allocable to travel insurance and not any amounts received for travel assistance services or cancellation fee waivers.  
(2019-128, s. 2.)