**Section 2510.20 Applicability**

This Part applies to companies that write certain types of insurance in any calendar year. If a company writes one or a combination of any of the types of insurance listed in subsection (a) of this Section, an annual privilege tax is owed by that company pursuant to Section 2510.50 of this Part and Section 409(1) of the Illinois Insurance Code [215 ILCS 5/409(1)].

a) This Part applies to companies that write any of the following types of premiums:

1) Premiums written by Health Maintenance Organizations as reported on Schedule T page 60, at line 14, column 4 in the 1998 Annual Statement, as hereafter amended, filed with the Department pursuant to Section 2.7 of the Health Maintenance Organization Act [215 ILCS 125/2.7];

2) Premiums written for accident and health insurance as reported by Life Insurance Companies on page 21, at line 25, column 2, minus line 23.1, column 2, and for Property and Casualty Insurance Companies on page 15, at lines 13, 14, 15.1, 15.2, 15.3, 15.4, 15.5 and 15.6, column 2, of the 1998 Annual Statement, as hereafter amended, filed with the Department pursuant to Section 136 of the Illinois Insurance Code [215 ILCS 5/136];

3) Premiums written by Voluntary Health Service plans as reported on Schedule T page 56, at line 14, column 4, of the 1998 Annual Statement, as hereafter amended, filed with the Department pursuant to Section 2007 of the Limited Health Service Organization Act [215 ILCS 130/2007];

4) Premiums written by Dental Service plans as reported on page 7, at line 4, column 1, in the 1998 Annual Statement, as hereafter amended, filed with the Department pursuant to Section 36 of the Dental Service Plan Act [215 ILCS 110/36];

5) Premiums written by Limited Health Service Organizations as reported on Schedule T page 56, at line 14, column 4, in the 1998 Annual Statement, as hereafter amended, filed with the Department pursuant to Section 2007 of the Limited Health Service Organization Act [215 ILCS 130/2007];

6) Premiums written by Risk Retention Groups as reported on page 15, at line 32, column 2, on the 1998 Annual Statement as hereafter amended, filed with the Department pursuant to Section 136 of the Illinois Insurance Code [215 ILCS 5/136] minus premiums specifically exempted by subsection (b) of this Section or Section 409 of the Illinois Insurance Code [215 ILCS 5/409];

7) Premiums written for all other types of insurance as reported by Life Insurance Companies on page 21, at line 1, column 6, and by Property and Casualty Insurance Companies on page 15, at line 32, column 2, of the 1998 Annual Statement, as hereafter amended, filed with the Department pursuant to Section 136 of the Illinois Insurance Code [215 ILCS 5/136] minus premiums specifically exempted by subsection (b) of this Section or Section 409 of the Illinois Insurance Code [215 ILCS 5/409].

b) There is no annual privilege tax owed for premiums written by the listed entities or on the types of premiums written as follows:

1) All Fraternal Benefit Societies;

2) All Farm Mutual companies;

3) All Religious and Charitable Risk Pooling Trusts;

4) All coverage written by an Illinois statutory residual market entity;

5) Assessment Legal Reserve Life companies;

6) All Burial Societies;

7) All Self-insurers;

8) All Mutual Benefit Associations;

9) All Group Workers' Compensation Self-Insurance Pooling Trusts;

10) Illinois Insurance Exchange (INEX Insurance Exchange);

11) Risk Purchasing Groups;

12) All Industrial captive insurance companies;

13) All Pure captive insurance companies;

14) All Association captive insurance companies; and

15) All Domestic Surplus Line Insurers.