

## **Part 4 Retaliation**

### **31A-3-401 Retaliation against insurers of foreign state or country.**

- (1) Except as provided in Section 31A-3-402, when, under the laws of another state or foreign country any taxes, licenses, other fees, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed on Utah insurers, or on the agents or representatives of Utah insurers, that are in excess of the taxes, licenses, other fees, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of those insurers, of that other state or country under the statutes of this state, as long as the laws of that other state or country continue in force or are so applied, the same taxes, licenses, other fees, deposit requirements, or other material obligations, prohibitions, or restrictions of any kind shall be imposed, collected, and enforced by the State Tax Commission, with the assistance of the commissioner, upon the insurers, or upon the agents or representatives of those insurers, of that other state or country doing business or seeking to do business in this state.
- (2) Any tax, license, or other obligation imposed by any city, county, or other political subdivision or agency of another state or country on Utah insurers, their agents, or representatives is considered as being imposed by that state or country within the meaning of this section.
- (3) The commissioner may by rule waive the retaliatory requirements for a person that is:
  - (a) doing business in this state; or
  - (b) seeking to do business in this state.

Amended by Chapter 308, 2002 General Session

### **31A-3-402 Obligations to which retaliation inapplicable.**

Section 31A-3-401 does not apply to personal income taxes, ad valorem taxes on real or personal property, nor special purpose obligations or assessments in connection with particular kinds of insurance, except that deductions from premium taxes or other taxes otherwise payable, allowed on account of real estate or personal property taxes paid, are taken into consideration by the commissioner in determining the propriety and extent of retaliatory action under this part.

Enacted by Chapter 242, 1985 General Session

### **31A-3-403 Domicile of alien insurers.**

- (1) The domicile of an insurer formed under the laws of Canada, or a province of Canada, is considered to be that province in which its head office is situated.
- (2) For the purposes of this part, the domicile of an alien insurer, other than insurers formed under the laws of Canada or a province thereof, is the state where the insurer's principal place of business is located in the United States, except that alien insurers may designate in a writing filed with the commissioner at time of admission to Utah or by January 1, 1987, whichever date is later, any one of the following states as the alien insurer's state of domicile:
  - (a) the state where the insurer was first authorized to transact insurance;
  - (b) the state which is the insurer's principal place of business in the United States; or
  - (c) the state where the largest deposit of trusteed assets of the insurer for the protection of its policyholders and creditors in the United States is held.

Enacted by Chapter 242, 1985 General Session