

**17 NCAC 05E .0103      PREMIUM FINANCE CHARGES AND OTHER CHARGES**

Gross premiums from business in this State include premium finance charges and installment payment charges or other charges received as a result of the partial payment of premiums by a policyholder. These charges are therefore subject to tax.

*History Note:      Authority G.S. 105-228.5; 105-262;  
Eff. April 1, 1993;  
Transferred and Recodified from 11 NCAC 11E .0203 Eff. January 15, 1998;  
Amended Eff. August 1, 1998;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017.*