

Montana Surplus Lines Premium and Fire Tax Payment and Transaction Fee Schedule

Montana imposes a **2.75% premium tax** calculated on the total premium, except for policies of legal professional liability insurance, which are taxed at a rate of 0.75%, and a **2.50% fire tax** pertaining to the portion of the policy where a fire coverage premium is charged. **Taxes are due annually, however quarterly tax payments are accepted, and payments must be paid via ACH Debit via SLIP+ for States.** A SLIP+ for States **transaction fee of 0.175%** calculated on the total premium is also charged and due quarterly.

Premium and fire tax assessments and SLIP+ transaction fee invoices are delivered to SLIP+ inboxes on a quarterly basis and due according to the following schedule:

| Tax Year Reporting Periods | Quarterly Invoice Issue Dates | Quarterly Invoice Due Dates |
|--|--|---|
| 1st Quarter January 1 – March 31 (eg. 1 st Quarter of Tax Year 2026 (1Q2026) is January 1, 2026 – March 31, 2026) | First business day in April (eg. 1Q2026 invoices are issued on April 1, 2026) | Taxes: April 1 of the year following the invoice date (eg. 1Q2026 invoices are due April 1, 2027) SLIP+ Transaction Fees: May 15 |
| 2nd Quarter April 1 – June 30 (eg. 2 nd Quarter of Tax Year 2026 (2Q2026) is April 1, 2026 – June 30, 2026) | First business day in July (eg. 2Q2026 invoices are issued by July 1, 2026) | Taxes: April 1 of the year following the invoice date (eg. 2Q2026 invoices are due April 1, 2027) SLIP+ Transaction Fees: August 15 |
| 3rd Quarter July 1 – September 30 (eg. 3 rd Quarter of Tax Year 2026 (3Q2026) is July 1, 2026 – September 30, 2026) | First business day in October (eg. 3Q2026 invoices are issued by October 1, 2026) | Taxes: April 1 of the year following the invoice date (eg. 3Q2026 invoices are due April 1, 2027) SLIP+ Transaction Fees: November 15 |
| 4th Quarter October 1 – December 31 (eg. 4 th Quarter of Tax Year 2026 (4Q2026) is October 1, 2026 – December 31, 2026) | First business day in January (eg. 4Q2026 invoices are issued by January 4, 2027) | Taxes: April 1 of the current year following the invoice date (eg. 4Q2026 invoices and any other outstanding tax liabilities for Tax Year 2026 are due April 1, 2027) SLIP+ Transaction Fees: February 15 |

Please note: Invoicing and payments for Tax Year 2025 and earlier must be processed through the Surplus Lines Legacy Portal located at <https://svc.mt.gov/csi/surplus/login.aspx> and NAIC's OPTins system.