

STATE OF NEW HAMPSHIRE
DIVISION OF FIRE SAFETY

STATE FIRE MARSHAL OFFICE

FIRE INSURANCE TAX STUDY

DECEMBER 2008

SUMMARY OF FIRE INSURANCE TAX STUDY

In the year 2008, a poll was distributed electronically to each State requesting information regarding the Fire Insurance Taxes in their State. This study was conducted to learn how many States have a Fire Insurance Tax and the Percentage of the tax. Information was acquired through researching laws and correspondence from the States. The study indicates the Percentage of Fire Tax, Type of Insurance Policies written, RSA's, Codes or Regulations and the Funding Source for for each State. The RSA's, Codes or Regulations are available to view through the Links Column in the spreadsheet below.

The States with a specific Fire Insurance Tax are highlighted in Red. Some Fire Marshal Offices receive the Fire Insurance Tax monies either through the General Fund or directly. Other States actually have specific funds set up for the money to flow through to the Fire Marshal Office. It varies with each State as to whether or not there are specific allocations made for certain programs and whether or not the monies can be used solely for the Fire Marshal Offices.

States that DO NOT have a Fire Insurance Tax may receive monies into the State Fire Marshal Office through a Premium Tax. This study does not include information on Premium Taxes unless those monies flow to the State Fire Marshal Office.

STATE	FIRE TAX OR SURCHARGE	POLICIES	RSA/CODES	FUNDING SOURCE-FIRE MARSHAL	LINKS
ALABAMA	0%	Premium Tax. Percentage varies on different categories. On all Property & Multi-peril insurance written in fire protection classes 9 & 10 the tax percentage is 1%.	AL Code Section 27-4A-3 & Section 34-33-11	General Fund. License Fees are credited to the State Fire Marshal's Fund . The 1% Tax is also funded for the Fire Marshal Office .	http://www.insurance.alabama.gov/Companies/StateTaxes.aspx http://www.legislature.state.al.us/CodeofAlabama/1975/27-4A-3.htm http://www.legislature.state.al.us/CodeofAlabama/1975/34-33-11.htm
ALASKA	0%		AS 21.33.061	General Fund. With a combination of appropriated funds, program receipts from service enterprises they provide (plan review & fire training) & federal grant monies.	http://www.touchngo.com/lqcntr/akstats/Statutes/Title21/Chapter33/Section061.htm
ARIZONA	2.2% 0.66%	Fire Insurance premiums. 2.2% or .66% Fire Premiums written in qualifying cities or towns. All other lines (Excluding Fire & Worker's Comp) Tax is 2% on Property and Casualty. In Addition 0.4312% on certain Vehicle premiums.	A.R.S 9-951,9-952 & 20-224, 20-224 & 20-224.01	General Fund. For Maintenance of State Government. The .66% is Distributed to Qualified Fire Departments that have a master contract with a private fire company to provide firefighters services. Monies are distributed to incorporated cities & towns and legally organized fire districts proportionally based on the value of their real property and improvements. These monies are identified as "Fire Fighters' Relief and Pension Fund". The 0.4312% is appropriated to the public safety personnel retirement system for	http://www.id.state.az.us/forms/UCAA_RETALIATORY_INFO-20080326.pdf www.azleg.state.az.us/ars/9/00952.htm www.azleg.gov/ars/20/00227.doc www.aztreasury.gov/distributions/FireDistrict.html
ARKANSAS	1/2 OF 1%	Fire Insurance Premiums on real & personal property, including fire, allied lines, farm owner & homeowner multiple peril, vehicle physical damage & vehicle collision.	AR 26-57-614, 24-11-809 - 19-6-468	General Fund. 1/2 of 1% To be deposited into the Fire Protection Premium Tax Fund quarterly and divided by county. Also intended to help defray costs for the Fire Academy . The 2.5% premium tax on fire for Foreign & Domestic Tax is for Fire & Police Pension & Relief Fund.	http://www.arml.org/pdfs/publications/fire_protection_services.pdf http://www.arkleg.state.ar.us/SearchCenter/Pages/ArkansasCodeSearchResultPage.aspx?name=19-6-468.Fire+Protection+Premium+Tax+Fund
CALIFORNIA (RESEARCH NOT CONFIRMED)	0%			General Fund.	http://www.assembly.ca.gov/acs/committee/c21/publications/Reference_Book/2005/CHAPTER%203C.pdf
COLORADO	0%		CRS: 10-3-209	General Fund. Cash Funded (fee for service) - Portion of State's insurance premium tax goes to fund the Div. of Ins. and rest into the General Fund	http://www.michie.com/colorado/lpext.dll?f=templates&fn=main-h.htm&cp=Type in Article 10-3-209, 10-3-909, 10-5-111 & 10-6-128
CONNECTICUT	0%			General Fund.	
D.C.	0%			General Fund	

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DELAWARE	0%		Title 18, Insurance Code Chapter 7, 701	General Fund. Funded from General Funds from State and Appropriated Special Funds are collected from plan review fees. Breakdown of fire tax figures from Insurance tax premium is distributed to the 60 volunteer fire depts. & monies also used for Firemen's Pension Fund.	http://delcode.delaware.gov/title18/c007/index.shtml#TopOfPage http://www.delawareinsurance.gov/departments/documents/PremiumTax/2007/PDF/FireTaxInfo06.pdf
FLORIDA (RESEARCH NOT CONFIRMED)	1%	Fire Insurance Pemiums. A Regulatory Assessment on Fire Policies & in addition, an annual surcharge of .1% for all commercial policies. Also an excise tax of 1.85% on property policies for municipalites for firefighters pensions.	Chapt. 624, 624.516 & 624.515 & 517, 175-1215, 175-101	STATE FIRE MARSHAL OFFICE. These monies are deposited by the Dept. of Revenue into the Insurance Regulatory Trust Fund and these monies are appropriated for use of the Fire Marshal . Any funds remaining at fiscal year shall not revert to the general fund.	2008->Ch0624->Section%20515#0624.515">http://flsenate.gov/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0624/SEC515.HTM&Title=->2008->Ch0624->Section%20515#0624.515 2008->Ch0624->Section%20516#0624.516">http://flsenate.gov/Statutes/index.cfm?App_mode=Display_Statute&Search_String=&URL=Ch0624/SEC516.HTM&Title=->2008->Ch0624->Section%20516#0624.516 http://www.flsenate.gov/statutes/index.cfm?mode=View%20Statutes&SubMenu=1&App_mode=Display_Statute&Search_String=175.101&URL=CH0175/Sec101.HTM
GEORGIA	1.00%	Fire Insurance Premiums on fire, lightning, or extended coverage, inland marine or allied lines, or windstorm.	Georgia Code 47-7-61	1% fire tax is paid directly to the Georgia Firefighters' Fund for the Firefighters' Pension Fund for the entire state.	http://www.lawskills.com/code/ga/47/7/61/ http://www.gqpf.org/
HAWAII	0.00%		HRS 431	General Fund. Each County has their own Fire Chief and County ordianances govern their offices.	http://www.capitol.hawaii.gov/hrscurrent/vol09_ch0431-0435e/hrs0431/hrs_0431-.htm http://www.tfhawaii.org/taxes/insurance.html
IDAHO	0%		IRS 41-402	General Fund. Flat fee basis based on the volume of premiums written. Companies pay a fee to do business to the Insurance Dept. Any fees above and over spending go back to the General Fund.	http://www.idahobizhelp.org/taxes.htm#stc
ILLINOIS	1%	Fire Insurance Premiums on Gross Fire, Sprinkler leakage, riot, civil commotion, explosion & motor vehicle fire risks.	ILCS 425, 25/12 Sect. 12 & 13.1, Administrative Code Title 50 - Sec. 2520, 2520.10 & 2520.50	Fire Marshal Office. Ins. Dept. shall pay the money recd. Into the Fire Prevention Fund to be allocated. 10% to Chicago Fire Training Program, 12.5% to Illinois Fire Service Institute, Fire Protection Training Act, Operation of Fire Marshal Office	http://www.ilga.gov/commission/icar/admincode/050/05002520000500R.html http://law.justia.com/illinois/codes/chapter38/1633.html
INDIANA	1/2 OF 1%	Fire Insurance Premiums on fire risks.	IC 22-12-6-5, Sect. 5	General Fund - Funds the Fire & Building Services Fund. Money at end of fiscal year does not revert to the general fund.	http://www.in.gov/legislative/ic/code/title22/ar12/ch6.html#IC22-12-6-6

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IOWA	0.00%		ICChapter 100, 661-5.5	General Fund. Monies from inspections & fees.	http://www.legis.state.ia.us/Rules/Current/iac/661iac/6615/6615.pdf
KANSAS	2.00%	Fire Insurance Premiums & Lightning premiums.	K.S.A. 40-10-1	Collected by Insurance Dept. on behalf of Kansas Firefighter Relief Act	http://www.ksinsurance.org/gpa/news/2008/FRA_funds_2008.pdf
KANSAS	1.25%	Fire Insurance Premiums.	K.S.A. 75-1508 & 75-1514 - Regulations 40-10-1	.8% Fire Marshal , .25% Emergency Medical Services, .2% Kansas Fire & Rescue Training Institute	http://www.ksinsurance.org/legal/regulations/Article%2010/40-10-1.htm http://www.kansas.gov/firemarshal/Resources/ResourceDoc/KSA75.pdf http://www.kslegislature.org/legsrv-statutes/getStatutefInfo.do (Type in Statute #75-1514)
KENTUCKY	3/4 OF 1% & Surcharge \$1.50 UPON EACH \$100 PREMIUM	Fire Insurance Premiums - Every stock insurer other than life & disability against the hazard of Fire.	KRS 136.360 & 136.392 - KRS 95A.220 to 95A.262	General Fund. 3/4 of 1% goes to General Fund & the Premium Surcharge goes directly to Firefighters Foundation Program Fund & Law Enforcement Program Fund. The surcharge rate is re-calculated each fiscal year.	http://www.lrc.ky.gov/KRS/136-00/360.PDF http://www.lrc.state.ky.us/krs/136%2D00/392.pdf
LOUISIANA	2% 1/4 of 1% 1.25%	Surcharge on Fire Insurance Premiums. Such assessment imposed on all insurance premiums against Fire, Multiple Peril Lines, & Auto Physical Damage.	LRS 22:837 & 22:347, 22:1077	General Fund. Fire Marshal Office 2% Fire Dept. Tax., 1.25% Fire Marshal Tax for a Fire Insurance Fund which is disbursed to several fire related categories. 1/4 of One Percent Assessment Firemen Training Tax. goes to Louisiana State University for in-service fireman training program.	http://www.legis.state.la.us/lss/lss.asp?doc=507703 http://www.legis.state.la.us/lss/lss.asp?doc=506555 http://www.legis.state.la.us/billdata/streamdocument.asp?did=309409
MAINE	1.4%	Fire Insurance Premiums on gross direct premiums for fire risks written.	Title 36, MRSA 25-2399	General Fund. 75.7% to Commissioner of Public Safety to administer fire preventive and investigate laws and rules & and educating public in fire safety. Administration & duties of Fire Marshal. Of these funds 24.3% must be used to defray expenses of fire training and education program.	http://www.mainelegislature.org/legis/statutes/25/title25sec2399.pdf
MARYLAND	0%		Code 6-101, 102, & 103	General Fund/Administrative Account.	http://mdinsurance1.mdisurance.state.md.us/sa/jsp/insurer/premiumTax/PremiumTaxMain.jsp
MASSACHUSETTS	NOT TO EXCEED 1/4 of 1%	Fire Insurance Premiums on fire, homeowners multiple peril or commercial multiple peril policies on property.	M.G.L. Chapter 175, Section 195	Sums for the estimated expenses for the Fire Fighting academy (the operation of training facilities and curriculum for fire fighting personnel of Mass. Sums not to exceed 750,000.00 per year.	http://www.mass.gov/legis/laws/mgl/175-195.htm
MICHIGAN (RESEARCH NOT CONFIRMED)	0%			General Fund.	

STATE	FIRE TAX OR SURCHARGE	POLICIES	RSA/CODES	FUNDING SOURCE-FIRE MARSHAL	LINKS
MINNESOTA	1/2 OF 1% - Shall choose which tax to pay	Surcharge Tax on Fire Insurance Premiums.	2971.05	State Fire Marshal Division or Board of Firefighter Training & Education or for special grants that have a statewide impact for the fire service.	https://www.revisor.leg.state.mn.us/statutes/?id=2971.06
MINNESOTA	0.65% - Shall choose which tax to pay	Surcharge Tax on Homeowner or Commercial fire premiums.	2971.06	Must be deposited into a fire safety account .	https://www.revisor.leg.state.mn.us/statutes/?id=299F.012
MINNESOTA	2.00%	Surcharge Tax. Fire, lightning and sprinkler leakage gross premiums.	2971.10 & 2971.12	General Fund. For a Special Fund of the Relief Assoc. for volunteer firefighter pensions. City property is taxed on premiums collected within the city for this fund.	https://www.revisor.leg.state.mn.us/statutes/?id=2971.10
MISSISSIPPI	1%	Fire Insurance Premiums of 1/2 of 1% on auto, multiple peril, farm multiple peril & commercial multiple peril. Additional 1/2 of 1% for indivisible multiple peril insurance policies when the fire portion is not specified, this tax is levied on 45% of the gross premiums.	45-11-5	General Fund for Fire Marshal. Monies of fire insurance used for Operation of State Fire Academy, 50% transferred to Municipal Fire Protection Fund & 50% transferred to County Volunteer Fire Dept. Fund. These funds are administered by the Fire Marshal Office.	http://www.mstc.state.ms.us/taxareas/misc/ipt.htm
MISSISSIPPI	1/2 OF 1%	Fire Insurance Premiums covering Property in City of Jackson.	21-29-229 & 21-29-233	General Fund. Fund for disability and relief of firemen and policemen	http://www.mscode.com/free/statutes/21/029/0229.htm http://www.mscode.com/free/statutes/45/011/0005.htm
MISSOURI	0.00%			General Fund	
MONTANA	2.50%	Fire Insurance Premiums on houses, buildings loss by fire or other casualty. Insurance on good merchandise in course of transportation, auto resulting from accident, damage to crops, water leakage or breakage, explosions, vehicle theft.	MCA 50-3-109, MCA 33-2-705, 50-3-109	General Fund	http://data.opi.mt.gov/bills/mca/33/2/33-2-705.htm http://data.opi.mt.gov/bills/mca/50/3/50-3-109.htm http://mt.gov/budget/budgets/2009_budget/9-InsuranceTax_OCTober_FY06.pdf
NEBRASKA	3/4 of 1% Foreign 3/8 of 1% Domestic	Fire Insurance Premiums on Fire risks.	Chapter 81, Section 81-523	General Fund/Purpose of maintaining the State Fire Marshal Office & such other fire prevention activities the Governor may direct.	http://unilib.legislature.ne.gov/laws/statutes.php?statute=s8105023000 http://unilib.legislature.ne.gov/laws/statutes.php?statute=s7709012000
NEVADA	0.00%		Chapter 680B	General Fund	

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NEW HAMPSHIRE	0.00%			Fire Standards Training & Emergency Medical Services Fund.	http://www.gcqlaw.com/resources/insurance/hb678senate.html
NEW JERSEY (RESEARCH NOT CONFIRMED)	2% Levy	Fire Insurance Premiums. All Fire Policies written by insurance companies chartered outside the State, including Auto liability, auto property damage, auto collision, auto fire & theft.	Title 54 & 53:5A-40	New Jersey State Firemen's Association collects these monies. Monies are used for Relief to qualified Firefighters.	http://www.nj.gov/treasury/taxation/insurance_over.shtml http://www.wfd291.com/ReliefAssoc.asp
NEW MEXICO	3%	Surcharge of 3% Premium Tax on Home and Auto Policies.	Chapter 59-a 59A-53-2, & 3, 59A-53-7, 59A-53-18	Fire Marshal Office. Fire Protection Fund/ State Fire Marshal. Approved monies to Fire Marshal come from Fund not General Fund. Some distributed to Volunteer Firefighter Retire Fund, Line of Duty Death Benefit Fund & appropriations to all municipal & county fire depts. Remaining monies split between fire grant fund and general fund.	http://www.nmrc.state.nm.us/insurance/agents/pdf/art6.pdf?f=templates\$fn=altmain-nf.htm\$3.0 http://law.justia.com/newmexico/codes/nmrc/id_59a-53-2-15975.html http://law.justia.com/newmexico/codes/nmrc/id_59a-53-3-15977.html http://law.justia.com/newmexico/codes/nmrc/id_59a-53-7-15981.html http://law.justia.com/newmexico/codes/nmrc/id_59a-53-18-15997.html
NEW YORK	2% 1 1/4% Fee	2% Foreign Fire Insurance Premiums are against loss or damage of fire. The 1 1/4% fee is on property or risks only.	Ins. Law 9104 & 9105 & 9108	Community Fire Departments. Of the 2% tax, 1.8% is paid directly & must be re-distributed to the fire departments providing fire protection where fire insurance was written. 0.2% is paid directly to the state volunteer firefighters assoc. for the operation of a "firemen's home" for indigent firefighters. NO MONIES TO FIRE MARSHAL OFFICE. (THEY RECEIVE MONIES FROM GENERAL FUND ONLY) In addition there is a Fire Premium Fee of 1 1/4% on fire, these monies are paid into the code enforcement account.	http://www.ins.state.ny.us/oqco2008/rq080410.htm http://public.leginfo.state.ny.us/menugetf.cgi?COMMONQUERY=LAWS (TYPE IN 9105) & (9108)
NORTH CAROLINA	0.74%	Fire Insurance Premium on 10% of gross premiums for auto physical damage & 100% for all other contracts for property coverage.	G.S. 58-85-1 - Repealed - 58-6-25 & G.S. 105-228.8 & 105-228.5(d)(4)	General Fund. A fund is created in Treasury. OSFM is under Dept. of Insurance and funded by regulatory surcharge from insurance companies. The 0.74% Funds a Firefighters Relief Fund & Fireman's & Rescue Workers Pension Fund. 30% of this tax must be credited to Volunteer Fire Dept. Fund. 25% to the Dept. of Insurance for disbursement. Any remaining net proceeds must be credited to the General Fund.	http://www.comp.state.nc.us/ncic/pages/statute/105-2285.htm http://www.dor.state.nc.us/practitioner/law_changes_2008.pdf http://law.justia.com/northcarolina/codes/chapter_58/gs_58-85-1.html

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NORTH DAKOTA	0.00%			General Fund. The legislature appropriates a portion of the insurance premium tax revenue collected to be allocated to qualified fire districts. \$6,200,000 was appropriated for 2007/2009.	http://www.nd.gov/ndins/programs/details.asp?ID=102
OHIO	3/4 OF 1%	Fire Insurance Premiums for the hazard of Fire included in other coverages except life & sickness & accident.	3737.02 Fees & 3337.71 - Additional Tax on Fire Insurance. 3737.33/Fire Fund	General Fund. For State Fire Marshal Fire Fund. To be used for maintenance and administration for Fire Marshal Office and Fire Academy.	https://www.ohioinsurance.gov/Legal/Bulletins/94-2.pdf http://codes.ohio.gov/orc/3737.71
OKLAHOMA	0%		OS Section 324.20, 324.20b	General Fund. Appropriations and Administrative Fees (plan reviews) deposited in the State Treasury for credit to the State Fire Marshal Revolving Fund . The fund is a continuing fund, not subject to fiscal year limitations. (The fund shall consist of no more than \$550,000.00).	http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=101768 http://www.oscn.net/applications/oscn/DeliverDocument.asp?CiteID=104140
OREGON	1%	Fire Insurance Premiums on Fire, Homeowners and Farm Owners, Commercial Multiple peril, Inland Marine, Auto damage, & Aircraft damage	731.820 & Chapter 5. Insurance Taxes	General Fund/Purpose for State Fire Marshal.	http://oregon.gov/OSP/SFM/docs/Oregon_Laws/Chapter_731.pdf http://governor.oregon.gov/DOR/STATS/docs/ExpR03-05/Chapter5.pdf
PENNSYLVANIA	2%	Out of State Insurance Fire Policies.	Penn. Code, Chapter 162	General Fund. The Fire company Relief Assoc. oversees the expenditure of money collected by the state from a two percent tax on fire insurance from out of state insurance companies. Monies distributed to municipalities with volunteer firefighters.	http://www.pacode.com/secure/data/061/chapter162/chap162toc.html
RHODE ISLAND	0%		RRS 50-3-109	General Fund	
SOUTH CAROLINA	1%	Fire Insurance Premiums on all Fire Policies. There is also an additional premium fire tax of 1% allocated to the county in which the property is located.	Section 38-7-20 & 38-7-30 §38-7-35	General Fund. 50% of the 1% tax covers expenses of inspections, investigations, a portion of tax on fire is used for training, certification. A portion transferred to Dept. of Labor, Division of Fire & Life Safety, Licensing & Regulation.	http://www.scstatehouse.gov/code/t38c007.htm
SOUTH DAKOTA	1/2 OF 1%	Fire Insurance Premiums on All Fire Policies.	SDCL 10-44-9, 10-44-15, 10-44-2, & 10-44-9.1	General Fund. The State Firefighters Assoc. receives \$30,000 annually and 50% of the rest is allocated to the counties for distribution to the certified Fire Depts. Fire Marshal Office does not receive any of the dedicated fund.	http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=10-44-9 http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=10-44-9.1 http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&Statute=10-44-15

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TENNESSEE (RESEARCH NOT CONFIRMED)	3/4 of 1%	Fire Insurance Premiums on 100% fire lines, 55% on farmowners and homeowners, 60% combined coverages, including fire, extended coverages, vandalism, malicious mischief & theft.	Tenn. Code 56-4-208 & 56-4-205	General Fund. For the purpose of Executing the Fire Marshal Law. Monies from a Premium Tax on fire insurance are earmarked for eligible firefighters for supplemental pay of \$600.00 by the Commission on Firefighting Personnel Standards and Education.	http://www.michie.com/tennessee/lpext.dll?f=templates&fn=main-h.htm&cp=tncode (Type in 56-4-208 & 56-4-205)
TEXAS	0.00%		Title 3, Subtitle B., Chapter 221 & 227	General Fund. Maintenance. Funds from a maintenance tax fee which is used to fund the Insurance Department and Fire Marshal is part of the Insurance Dept.	http://www.statutes.legis.state.tx.us/SOTWDOCS/IN/pdf/IN.221.40139.34872.pdf http://www.statutes.legis.state.tx.us/SOTWDOCS/IN/pdf/IN.227.40200.34925.pdf
UTAH	2.25%	Fire Insurance Premiums on Properties and Risk and Life policies that are \$100,000 or less.	UCA 59-9-101 & 53-7-204.2	General Fund. A restricted Account known as the Fire Academy Support Account is created. Fire Marshal Office & State Fire Training Academy receive 25% of 2.25% of all fire insurance premiums. Also receive 5% of 2.25% of life insurance policies that are \$100,000 or less. Also receive 5% of .08% for policies over \$100,000.00.	http://le.utah.gov/~code/TITLE59/htm/59_09_010100.htm http://le.utah.gov/~code/TITLE53/htm/53_07_020402.htm
VERMONT	0%	Fire Insurance Premiums.	Title 32, Chpt. 211-8557 & Title 20, Chapter 179:3157	General Fund. Fire Service training council shall pay to the Fire Safety Special Fund \$600,000 per year - \$800,000 per year 2010 and after. Disbursements from the fund shall be made by the State Treasurer.	http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=32&Chapter=211&Section=08557 http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=20&Chapter=179&Section=03157
VIRGINIA	1%	Fire Insurance Premiums on Loss of or Damage to Property, misc. Property and asualty, Marine, Homeowners Insurance, Farmowners, & Combination Policies.	Code 38.2-401,38.2-110, 38.2-126, 32.2-130, 38.2-131, 38.2-1921	General Fund to Fire Programs Fund - 75% of revenue allocated back to local governments based on population to be used for training. The remainder of funds is used for grants to fund the Depts.other divisions (about 21%) primarily responsible for Fire Service Training, Fire Marshal Inspectors and Invetigators.	http://townhall.virginia.gov/LViewGDoc.cfm?qdid=3219 http://leg1.state.va.us/cgi-bin/legp504.exe?000+cod+38.2-401
WASHINGTON	0%	2% Premium Tax.	WS 48.14.020	Fire Marshal Office. Total amount allocated to this office to support firefighter training.	http://apps.leg.wa.gov/RCW/default.aspx?cite=48.14.020
WEST VIRGINIA	1% - Fire Surcharge & 1% additional Fire Insurance Premium Tax	Fire Insurance Premiums on any Fire Insurance Policy or Casualty Insurance Policy.	W. V. Code 33-3-33 & 33-3-14D	General Fund. Surcharge tax creates a special account in State Treasury designated Fire Protection Fund. Monies distributed to each volunteer fire company. Additional fire insurance premium tax for municipal policemen and firemen pension and relief funds.	http://www.legis.state.wv.us/WVCODE/ChapterEntire.cfm?chap=33&art=3&section=WVC%2033%20%20-%20%203%20%20-%20%2033%20%20.htm http://www.legis.state.wv.us/WVCODE/ChapterEntire.cfm?chap=33&art=3&section=WVC%2033%20%20-%20%203%20%20-%20%2014%20D.htm

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WISCONSIN	2%	Fire Dues Tax on Direct Fire Premiums.	Chpt. 101.573(1), 101.573 (3)(a) & (b)	General Fund. None of these monies go to Fire Marshal Office. They are distributed by the Dept. of Commerce to municipalities/depts for identified allowable expenses.	http://nxt.legis.state.wi.us/nxt/gateway.dll?f=templates&fn=default.htm&d=stats&id=101.573%20(1)
WYOMING	0%			General Fund. The exception is that they get to keep 50% of funds from permits and licensing.	