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BULLETIN 2025-06

TO: Alabama Licensed Surplus Line Brokers
Non-Admitted Carriers Writing in Alabama on
a Surplus Line Basis

FROM: Mark Fowler
Commissioner of Insurance

RE: Adoption of SLIP+ for Reporting and Payment of Surplus Line
Taxes

DATE: October 24, 2025

EFFECTIVE: January 1, 2026

The purpose of this bulletin is to advise Alabama licensed surplus line brokers and non-admitted carriers writing in Alabama on a surplus line basis effective January 1, 2026, the Alabama Department of Insurance has adopted the **SLIP+ for States** platform for the reporting and payment of Alabama surplus line policy data and taxes in accordance with §27-10-31 of the Alabama Code and will no longer mandate surplus line tax remittance via the NAIC's OPTins platform.

All policies, and endorsements on policies, **effective on or after January 1, 2026**, shall be reported to the Alabama Department of Insurance using the [SLIP+ for States](#) platform. Transactions reported through *SLIP+ for States* will be charged the 6% surplus line tax as prescribed in §27-10-31(b) and a 0.175% of total gross premium of each insurance transaction processed, as the SLIP+ transaction fee. All taxes and transaction fees will be paid via ACH Debit in *SLIP+ for States*. Endorsements on policies effective **prior to** January 1, 2026, shall continue to be reported to the Alabama Department of Insurance using the legacy platform as currently submitted.

Registration and Login Information

Surplus line broker filers who currently have a *SLIP+ for States* login do not need to register for a new *SLIP+ for States* account to begin reporting Alabama policies and transactions effective on or after January 1, 2026. Brokers who are not currently registered in *SLIP+ for States* will be able to register for an account and begin filing on January 1, 2026.

Quarterly Reports and Tax Payments

All Alabama surplus line policies, and endorsements on policies, effective January 1, 2026, and thereafter must be reported in *SLIP+ for States* in accordance with §27-10-21. At the end of each calendar year quarter, the tax and SLIP+ transaction fee invoices will be delivered to the SLIP+ inboxes for brokers who elect to remit surplus line taxes on a quarterly basis; while not statutorily required, it is highly recommended surplus line brokers remit taxes quarterly. Tax payments for Alabama surplus line premiums are statutorily due annually on or before March 1st of each year in accordance with §27-10-31.

Quarterly Reporting and (Optional) Payment Schedule

Transactions Reported	Invoice Issue Date	Quarterly ID-12 Due Date & Tax Remittance Due Date if Broker Elects to Pay Quarterly
Q1 (Jan 1 - Mar 31)	1st Business Day of April	May 30
Q2 (Apr 1 - Jun 30)	1st Business Day of July	August 30
Q3 (Jul 1 - Sep 30)	1st Business Day of October	November 30
Q4 (Oct 1 - Dec 31)	1st Business Day of January	January 30

Annual Reporting and Payment Schedule (Required)

Transactions Reported	Broker Annual Policy Listing and Tax Remittance
Annual (Jan 1 - Dec 31)	March 1

Additional information regarding filings and payments in *SLIP+ for States* and training opportunities will be provided prior to the *SLIP+ for States* implementation on January 1, 2026. If you have any questions or need additional information, please contact info@slipplus.com, or call (877) 267-9855, option 1 or visit <https://slipplus.com/>. You may also contact the Alabama Department of Insurance at surpluslines@insurance.alabama.gov with any questions regarding this bulletin.