

For the previous DORA Filing site, will this still be an annual payment for the older items? Yes, please file the older items in the Surplus Lines Tax System (see below). Yes, you can pay quarterly. (See below).

The Colorado Division of Insurance will begin using the SLIP platform to collect Surplus Lines Tax and the Independently Procured policy data and premium taxes for all policies and endorsements on policies effective on or after January 1, 2025.

Zero Reports, monthly and annual.

- After filing the December 2024 monthly report, and filing all the policies effective prior to 01/01/2025 into the effective months and years, into the [Colorado Surplus Lines Tax System](#), the monthly reports will be finished. Monthly reports will not be required in SLIP.
- The 2024 annual report is required by March 1, 2025. After filing and completing the 2024 annual report, and filing and completing any of the previous annual reports that should be filed prior to 01/01/2025, the annual reports will be finished. Annual reports will not be required in SLIP.

If you have a transaction to report after the Annual Report has been filed in the Colorado Surplus Lines Tax System:

Policies are filed into the month and year of the policy effective date. After filing the 2024 annual report or any other annual report prior to 01/01/2025, if you have a policy that needs to be reported into any of the prior years, please send an email to request a "year reset". The Division will reset the tax year then you will be able to file the policy and pay the tax owed.

Policies, new and renewal effective on 01/01/2025 and after, please use the SLIP platform at: <https://www.slasclearinghouse.com/>

If the surplus lines insurance producer is not placing policies directly with the insurer, then the surplus line producer does not require an account in SLIP. If the surplus line producer is filing policies directly with the insurer, then the surplus line insurance producer will require an account in SLIP to report the policies that the surplus line producer directly places with the insurer. Policies are reported into the surplus line account of the insurance producer who places the policy directly with the surplus line insurer.

The tax rate is still 3% on all premiums and fees charged. All new and renewal policies effective on or after 1/1/2025 and their endorsements will be subject to a .175% transaction fee as CO is now using SLAS Clearinghouse to intake all Surplus Lines and Independently Procured Filings. Policies or endorsements to policies effective prior to 1/1/2025 will not carry that fee.

All policies and endorsements effective 01/01/2025 and after must be filed within 30 days after the calendar quarter of the effective date. For the Reporting and Payment Schedule please refer to the [link below](#) for the [Notice of Implementation of Surplus Lines and Independently Procured Information Portal \(SLIP\)](#).

Policies and endorsements to policies [effective prior to January 1, 2025](#) should continue to be reported to the Colorado Division of Insurance using the Colorado Surplus Lines Tax System, or if Independently Procured, use the Independently Procured Insurance Premium Tax Report Form. See the [link below](#).

If the endorsement is effective 01/01/2025 and after for a policy effective prior to 01/01/2025, then the endorsement is filed in the Colorado Surplus Lines Tax System.

*****Contact Information:**

Please contact the SLAS team at info@slasclearinghouse.com or 877-267-9855, option 1 if you have any questions regarding the SLAS System.

Please contact the Colorado Division of Insurance Non-admitted, and Surplus Lines Desk at DORA_ColoradoInsuranceSurplusLinesTax@state.co.us or 303-894-2371 if you have questions regarding the Colorado Surplus Lines Tax System or the Independently Procured Insurance Premium Tax Report Form.

*****Please access the Links below for the following:**

- [Colorado Surplus Lines Tax System](#)

https://www.dora.state.co.us/pls/real/SLT.Process_Logon

- Colorado Independently Procured Insurance Premium Tax Report Form (revised 7/24) for policies effective prior to 01/01/2025.

<https://doi.colorado.gov/insurance-industry/producers/agents/surplus-lines-information-for-agents/agencies/producers/brokers>

- Notice of Implementation of Surplus Lines and Independently Procured Information Portal (SLIP)

<https://doi.colorado.gov/insurance-industry/producers/agents/surplus-lines-information-for-agents/agencies/producers/brokers>

- PRESS RELEASE: <https://www.slasclearinghouse.com/> for FAQs, Bulletins (PRESS RELEASE) and to Register for a Login.