

**§2515. Amount of tax**

In determining the amount of tax due under sections 2513 and 2531, each company shall deduct from the full amount of gross direct premiums the amount of all direct return premiums on the gross direct premiums and all dividends paid to policyholders on direct premiums, and the tax must be computed by those companies or their agents. Except when direct return premiums are returned in the same tax year that the premium was paid, the deduction allowed in this section may be taken only if the tax under this Part has been paid. [PL 2013, c. 331, Pt. C, §11 (AMD).]

**SECTION HISTORY**

PL 1985, c. 783, §13 (AMD). PL 1997, c. 435, §3 (AMD). PL 2003, c. 20, §CC2 (AMD). PL 2003, c. 20, §CC3 (AFF). PL 2007, c. 240, Pt. KKKK, §3 (AMD). PL 2007, c. 240, Pt. KKKK, §7 (AFF). PL 2013, c. 331, Pt. C, §11 (AMD).

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