

**RCW 48.14.090 Determining amount of direct premium taxable in this state.** In determining the amount of direct premium taxable in this state other than for policies issued by an eligible captive insurer as defined in RCW 48.201.020, all such premiums written, procured, or received in this state shall be deemed written upon risks or property resident, situated, or to be performed in this state except such premiums as are properly allocated or apportioned and reported as taxable premiums of any other state or states. For tax purposes, the reporting of premiums shall be on a written basis or on a paid-for basis consistent with the basis required by the annual statement. [2021 c 281 s 11; 2009 c 161 s 4; 1963 c 195 s 14.]

**Application—2021 c 281 ss 8-11:** See note following RCW 48.14.095.

**Effective date—2021 c 281:** See note following RCW 48.201.010.