§ 9108. Fire insurance fee. (a) Every insurance company authorized to do business in this state shall collect, in addition to the applicable premium charge, a fire insurance fee, separately identified and charged to each policyholder, from each such holder of a policy issued in the state or for delivery in the state for coverage of peril of fire, excluding a policy for protection of household furnishings and/or policies issued to protect one or two-family residential structures, schools, churches and hospitals.

(b) (1) The fee is hereby imposed at the rate of one and one-quarter per centum on the gross direct premium written on property or risks located in this state, provided, however, no fee shall be imposed on a policy to insure against peril of inland marine, ocean marine, automobile, or aircraft physical damage. Such fees shall be paid quarterly by insurance companies to the superintendent, after deducting from such gross premiums, (i) premiums upon policies not taken and (ii) premiums returned on cancelled policies, as follows: April fifteenth, July fifteenth, October fifteenth, and January fifteenth to reflect the net collections for the quarters ending March thirty-first, June thirtieth, September thirtieth, and December thirty-first, respectively.

(2) On or before the fifteenth day of February of each year, every insurance company required to collect the fee imposed by this section shall file with said superintendent an annual statement in a manner the superintendent shall prescribe, which statement shall show the aggregate amount of gross premiums and premium deposits and assessments collected during the immediately preceding year for insurance against loss or injury and the several items of deduction referred to under items (i) and (ii) of paragraph one of this subsection.

(c) In case any such company shall neglect or refuse to make and file such statement or pay over moneys collected from the fee imposed by this section, the provisions of section nine thousand one hundred nine of this article shall apply.

(d) All moneys received by the superintendent shall be paid into the code enforcement account by the tenth day of the month following receipt of such moneys.

(e) The fees imposed by this section shall be applicable to said policies issued or renewed on or after July first, nineteen hundred eighty-two.