Subchapter G. Taxes, Surcharges, and Fees
28 TAC §6.601

INTRODUCTION. The commissioner of insurance adopts amendments to 28 TAC §6.601, concerning the waiver of workers' compensation surcharge. The amendments are adopted without changes to the proposed text published in the July 31, 2026 issue of the *Texas Register* (51 TexReg 4989).

REASONED JUSTIFICATION. The amended section is necessary to implement Senate Bill 1455, 89th Legislature, 2025, which amended the Insurance Code and Labor Code to replace the collection of maintenance taxes for workers' compensation insurance policies with the collection of workers' compensation surcharges.

The amendments to §6.601 add to its title "Surcharges and Fees" to more fully reflect the text of the section, and add "surcharges" to follow "taxes" in addressing what a redomesticating foreign or alien captive insurance company may request the commissioner to waive under subsection (d) and add the phrase "workers' compensation surcharges" to the items in the list that follow it. The amendments also make nonsubstantive changes for plain language and to adhere to current agency style.

SUMMARY OF COMMENTS. The department provided an opportunity for public comment on the rule proposal for a period that ended on August 31, 2026. The department did not receive any comments on the proposed amendments. No commenters spoke at a public hearing on the proposal held on August 25, 2026.

Subchapter G. Taxes, Surcharges, and Fees
28 TAC §6.601

STATUTORY AUTHORITY. The commissioner adopts amended §6.601 under Insurance Code §§251.001, 964.069, 2051.201, and 36.001.

Insurance Code §251.001 requires the commissioner to annually determine the rate of assessment of each maintenance tax or workers' compensation surcharge imposed under Title 3, Subtitle C of the Insurance Code.

Insurance Code §964.069 authorizes the commissioner to adopt reasonable rules as necessary to implement the purposes and provisions of Insurance Code Chapter 964.

Insurance Code §2051.201 authorizes the commissioner to adopt and enforce rules to carry out provisions of law referenced in Insurance Code §2051.002, which includes Insurance Code Chapter 251 as that chapter relates to workers' compensation insurance.

Insurance Code §36.001 authorizes the commissioner to adopt any rules necessary and appropriate to implement the powers and duties of the department under the Insurance Code and other laws of the state.

TEXT.

§6.601. Waiver of Taxes, Surcharges, and Fees.

(a) A foreign or alien captive insurance company redomesticating from another jurisdiction may request that the commissioner postpone or waive any tax or fee imposed under the Insurance Code for a period not to exceed two tax reporting years from the date of redomestication.

(b) The request must be in writing and submitted to the department with the application.

(c) The request must state and provide support of the benefit that licensing the captive insurance company will have for Texas, including, as applicable, employment of Texas residents, the development of real estate in Texas, economic activity in Texas, and additional taxes that will be paid in Texas.

(d) The commissioner may, in writing, grant or deny the waiver request, in whole or in part, at the commissioner's sole discretion, including granting a waiver for all or part of the two-year period and all or part of one or more of the following taxes or fees:

(1) the maintenance tax;

(2) the premium tax;

(3) licensing fees; or

(4) workers' compensation surcharges.

CERTIFICATION. The agency certifies that legal counsel has reviewed the adoption and found it to be a valid exercise of the agency's legal authority.

Issued at Austin, Texas, on October 1, 2026.

Signed by:
Jessica Barta
5DAC6618BBC74D4...

Jessica Barta, General Counsel
Texas Department of Insurance

The amendments to 28 TAC §6.601 are adopted.

Signed by:
Amanda Crawford
FE10434BC41A470...

Amanda Crawford
Commissioner of Insurance

Commissioner's Order No. 2026-10179