

## **Rule 513-7-1-.19 Examination of Records Relating to Tax on Insurance Premiums**

The Executive Director, or delegate, is authorized on behalf of the Board to examine such records as may be necessary to determine the accuracy of returns filed under O.C.G.A. Section [47-7-61](#) and to determine the tax liability of any insurance company, corporation or association thereunder. Each insurance company, corporation or association collecting or receiving premiums for fire, lightning and extended coverage, inland marine and applied lines, and wind storm insurance policies covering property within this State shall keep and make available to the Executive Director, or delegate, such records as may be necessary to determine the accuracy of returns filed by it and to determine the tax liability on such company, corporation or association under O.C.G.A. Section [47-7-61](#).

**Cite as Ga. Comp. R. & Regs. r. 513-7-1-.19**

**Authority:** O.C.G.A. Sec. [47-7-23](#)

**History.** Original Rule entitled "Increase in Maximum Monthly Retirement and Disability Benefits" adopted. F. June 21, 1993; eff. July 11, 1993.

**Amended:** F. Dec. 20, 1993; eff. Jan. 9, 1994.

**Amended:** Rule retitled "Method of Applying Increases in Monthly Retirement and Disability Benefits." F. Dec. 29, 1999; eff. Jan. 18, 2000.

**Amended:** F. Feb. 5, 2001; eff. Feb. 25, 2001.

**Repealed:** New Rule entitled "Increases in Monthly Retirement and Disability Benefits" adopted. F. Aug. 20, 2009; eff. Sept. 9, 2009.

**Repealed:** New Rule entitled "Examination of Records Relating to Tax on Insurance Premiums" adopted. F. Aug. 10, 2015; eff. Aug. 30, 2015.