

House Bill 1263

By: Representatives Lumsden of the 12th, Reeves of the 99th, Taylor of the 173rd, Gambill of the 15th, Williamson of the 112th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 8 of Title 33 of the Official Code of Georgia Annotated, relating to fees
2 and taxes regarding insurance, so as to provide for a claim for a refund of certain fees and
3 taxes relative to insurance premiums to be made within three years of payment to the
4 Commissioner; to provide for related matters; to provide for an effective date and
5 applicability; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 8 of Title 33 of the Official Code of Georgia Annotated, relating to fees and taxes
9 regarding insurance, is amended by revising Code Section 33-8-9, relating to granting of
10 refunds and credits by Commissioner, as follows:

11 "33-8-9.

12 Refunds and credits of license fees and taxes levied by this chapter shall be made by the
13 Commissioner in accordance with the provisions of Code Sections 33-2-29 through
14 33-2-31; provided, however, that any claim for a refund of a fee or tax erroneously or
15 illegally assessed and collected under this chapter shall be made by the insurer in writing
16 within three years after the date of payment of such fee or tax to the Commissioner."

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17 **SECTION 2.**

18 This Act shall become effective on January 1, 2027, and shall be applicable to all taxable
19 years beginning on or after such date.

20 **SECTION 3.**

21 All laws and parts of laws in conflict with this Act are repealed.