

House Bill 866 (AS PASSED HOUSE AND SENATE)

By: Representatives Blackmon of the 146<sup>th</sup>, Smith of the 134<sup>th</sup>, Efstration of the 104<sup>th</sup>, Ramsey of the 72<sup>nd</sup>, Hawkins of the 27<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 50 of Title 33 of the Official Code of Georgia Annotated, relating to  
2 multiple employer self-insured health plans, so as to exempt multiple employer self-insured  
3 health plans from premium taxes; to provide for related matters; to provide for an effective  
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 50 of Title 33 of the Official Code of Georgia Annotated, relating to multiple  
8 employer self-insured health plans, is amended by revising Code Section 33-50-3, relating  
9 to application for license, payment of fees, and payment of premium taxes, as follows:

10 "33-50-3.

11 (a) Application for a license shall be made on forms prescribed by the Commissioner.

12 (b) Every multiple employer self-insured health plan shall pay to the Commissioner annual  
13 license fees, as established by rule or regulation of the Commissioner.

14 ~~(c) Every multiple employer self-insured health plan shall pay to the Commissioner the~~  
15 ~~premium taxes on the plan's net retained premium after deducting premium paid by the~~  
16 ~~plan to its excess insurer and any other applicable deductions provided for in Chapter 8 of~~  
17 ~~this title. The applicable premium tax rate shall be the applicable rates for insurance~~  
18 ~~companies provided for in Chapter 8 of this title~~ Every multiple employer self-insured  
19 health plan shall be exempt from the payment of premium taxes on the plan's net premium."

20 style="text-align:center">**SECTION 2.**

21 This Act shall become effective upon its approval by the Governor or upon its becoming law  
22 without such approval.

23 style="text-align:center">**SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.