



Office of Commissioner of
Insurance and Safety Fire

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JOHN F. KING
*Commissioner of Insurance
and Safety Fire*

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Atlanta, Georgia 30334

DIRECTIVE 25-EX-7

TO: ALL PROPERTY AND CASUALTY ADMITTED INSURERS WRITING IN THE
STATE OF GEORGIA

FROM: PREMIUM TAX DIVISION

DATE: DECEMBER 1, 2025

RE: GEORGIA UNDERWRITING FAIR PLAN FILING REQUIREMENTS

Starting with tax year 2025 and forward, the Georgia Underwriting Association (GUA) will pay the Georgia Commissioner of Insurance (OCI) directly any tax due for Fair Plan premiums written. In the past companies received a letter and refund for their tax portion of the GUA written premiums. The company was to file this amount on their Annual Premium Tax Return and pay OCI the tax portion.

Going forward GUA will file with OCI and pay the Department directly for the taxes owed. Insurance companies should no longer include the Fair Plan amount on the GID-203-PT as a positive adjustment item. If the company has booked the Fair Plan premium throughout the year on their Schedule T, then they should include that amount as a negative on the GID-203-PT, so that the Fair Plan amount nets to zero. Do not include any positive Fair Plan premium on the return as you will be paying double tax on the amount and an audit revision will be required.

If you have any questions, please contact the Premium Tax Division at (404) 656-7553 or via email at premiumtax@oci.ga.gov.



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