# Georgia Rules and Regulations
# Administrative Bulletin for March 2025

**OFFICE OF SECRETARY OF STATE**
**ADMINISTRATIVE PROCEDURE DIVISION**
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# Department 120. OFFICE OF COMMISSIONER OF INSURANCE, SAFETY FIRE COMMISSIONER AND INDUSTRIAL LOAN COMMISSIONER

# Chapter 120-2. RULES OF COMMISSIONER OF INSURANCE

# Subject 120-2-3. REGULATIONS REGARDING AGENTS, SUBAGENTS, COUNSELORS, ADJUSTERS, SURPLUS LINES BROKERS, AND AGENCIES

## 120-2-3-.08 Prelicensing Course and Provider Approval

(1) All agent and adjuster prelicensing courses must contain a minimum of twenty (20) hours of instruction per major line of authority; the major lines are

(a) Life;

(b) Accident and Sickness;

(c) Property;

(d) Casualty; and

(e) Personal Lines.

(2) Limited subagent courses must contain a minimum of twenty (20) hours per combination lines of life, accident and sickness or property and casualty.

(3) Navigator prelicensing courses must contain a minimum of ten (10) hours of instruction in health benefit insurance, the state based exchange provision, the medical assistance program provided for by Article 7 of Chapter 4 of Title 49, and the PeachCare for Kids Program provided for by Article 13 of Chapter 5 of Title 49, information pertaining to state licensing laws and any other information which will give the applicant a proficient knowledge of state insurance laws.

(4) Additionally, all prelicensing courses must meet the following standard:

(a) Instructors must have had training or educational experience satisfactory to the Commissioner in order to be certified to teach any part of an approved prelicensing course. Each instructor must have three (3) or more years in insurance work or otherwise qualify with equivalent educational and teaching experience and be approved by the Commissioner prior to teaching any prelicensing course, or any part of any course.

(b) Reference materials such as sample policy forms, manuals, the Georgia Insurance Code, textbooks, Georgia Insurance Department study manuals as appropriate, programmed textual materials, and other illustrative materials are required to be readily available for student use.

(c) All classrooms used shall be rooms separate from other activities while instruction is being given and shall provide comfortable physical facilities for the students. Such classrooms must be properly equipped with sufficient desk or table space to accommodate the number of students taking the course and must contain sufficient teaching aids to facilitate a learning atmosphere for those students.

(d) The subject matter of the prelicensing course must pertain to the category or categories of license for which the applicant has applied or is intending to apply and must include all of the following to such extent as the information applies to the categories of license sought by the applicant:

1. The Georgia Agents' Licensing Study Manual Life and Health, and the Georgia Agents' Licensing Study Manual Property and Casualty;

2. Chapters 5, 6, 7, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 39, 42, 43, 44, 50, and 51 of Title 33 of the Official Code of Georgia Annotated and corresponding regulations;

3. Fundamental needs of various kinds of insurance;

4. Study and analysis of various kinds of policies, endorsements, riders, and other policy contract documents;

5. Study and analysis of various rating plans and systems; and

6. Such additional material as the commissioner may from time to time require by notice to course sponsors.

(e) All prelicensing courses must include O.C.G.A. §§ 33-1-9, 33-1-16 and this Regulation.

(f) If the prelicensing course is conducted in a virtual classroom setting, for example as a web cast or internet based course, system security must be in place to ensure user attendance.

(5) Any person, including but not limited to, colleges and universities, insurers, adult education centers, and associations may seek approval as a provider of prelicensing courses.

(6) Course providers must obtain approval from the Commissioner prior to the beginning of any course. To request approval, the provider shall file with the Commissioner the appropriate required form and pay the appropriate fees, and the following:

(a) An outline of the proposed course, including instructional time for each course major component;

(b) A list of all instructional materials to be used;

(c) A description of the facility to be used as a classroom and a statement that adequate parking facilities are available and that handicap access is provided;

(d) The name or names of the instructors; and

(e) The category or categories of license for which the course is intended to prepare applicants for licensing.

(7) The Commissioner may require further detail of the proposed course content or filing of copies of any instructional materials to be used as are necessary to determine the adequacy of the proposed instruction.

(8) Course providers must provide a listing of examination sites and times to each applicant. The Commissioner will notify all course sponsors of any changes in the information.

(9) Nothing in this Regulation is intended to prohibit any person upon payment of any required fees from taking any prelicensing course whether or not such person has applied for or intends to apply for a license under Chapter 23 of Title 33 of the Official Code of Georgia Annotated.

(10) Course providers must certify to the Commissioner and the student on the appropriate required form, the contact hours completed by each applicant.

(a) The course provider name and instructor name must appear on certification; the instructor must sign such certification.

(b) False certification shall be cause for withdrawal of approval of the course provider or instructor and shall be deemed a violation of Chapter 23 of Title 33 of the Official Code of Georgia Annotated.

(c) The Commissioner may require certification of course completions to be reported electronically. Such reporting must be submitted within fourteen (14) days from course completion.

(11) Instructors may receive the same credit for courses as applicants when their attendance is certified in the same manner as provided in Paragraph (7) of this Section. The approved Instructor shall only receive this credit one time per renewal period regardless of the number of times the instructor conducts the same course.

(12) The Commissioner may review any approved program, instructor or course and may cancel approval of such program, instructor or course with regard to all future offerings. Once a program, instructor or course provider has been canceled, such program, instructor or course provider shall not reapply for approval for a period of five (5) years from the date of cancellation.

(13) If any unapproved providers are found to be offering, certifying, or offering and certifying completions for unapproved courses to applicants for prelicensing requirements without having first obtained approval by the Commissioner, the providers shall not apply for approval for a period of five (5) years from the date of notice.

(14) Education Providers are required to retain prelicensing education original course application documents, course and reference materials, any changes made to the course during active status, course assessments results, and course completion rosters for a period of at least 24 months from the inactivation date of the course.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-3-.08

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 33-8-1**,** 33-23-5**,** 33-23-9**,** 33-23-44**,** 33-23-200**,** 33-23-201**,** 33-23-202**,** 33-23-203**,** 33-23-204**,** 33-23-205**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "One Temporary License" adopted. F. and eff. July 20, 1965.

**Repealed:** New Rule entitled "Prelicensing Courses" adopted. F. Sept. 10, 1992; eff. Sept. 30, 1992.

**Amended:** F. Aug. 9, 1996; eff. Aug. 29, 1996.

**Amended:** F. July 23, 1998; eff. August 12, 1998.

**Repealed:** New Rule entitled "Prelicensing Course and Provider Approval" adopted. F. Jan. 15, 2003; eff. Feb. 4, 2003.

**Repealed:** New Rule of same title adopted. F. July 16, 2009; eff. August 5, 2009.

**Repealed:** New Rule of same title adopted. F. Oct. 15, 2013; eff. Nov. 4, 2013.

**Amended:** F. Sept. 20, 2023; eff. Aug. 1, 2023, as specified by the Agency.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-3-.12 Continuing Education Courses Approval

(1) Considerations for course qualification and approval shall be based on improving the student's knowledge in the insurance areas in which the student is licensed.

(a) The overriding consideration in determining whether a course qualifies as acceptable continuing education is that it be a formal program of learning which contributes directly to the professional or technical competence of a licensed individual. Sales, motivational, self-improvement, telephone techniques, office techniques (except to the

extent of improving service to the public when combined with other eligible instruction), election of officers, installation of officers, attendance at conventions and other similar activities, programs, or courses will not be approved.

(b) Courses must be related directly to the types of insurance business or accounts for which a continuation of licenses is sought. In general, subjects would be acceptable if they contribute to the technical competence of the individual person in the capacity for which such person is licensed.

(c) The training required under 120-2-3-.15(2)(f) shall consist of topics related to long term care insurance, long term care services and qualified state long term care insurance Partnership programs under Rule 120-2-16-.34(5), including but not limited to:

1. State and federal regulations and requirements and the relationship between qualified state long term care insurance Partnership programs and other public and private coverage of long term care services, including Medicaid;

2. Available long term services and providers;

3. Changes or improvements in long term care services or providers;

4. Alternatives to the purchase of private long term care insurance;

5. The effect of inflation on benefits and the importance of inflation protection;

6. Consumer suitability standards and guidelines;

7. Said course must contain a minimum of two (2) hours instruction covering Georgia Medicaid provisions.

(d) The training required under 120-2-3-.15(2)(g) can be approved to be delivered as a classroom course or self-study; the course shall not include any marketing information or provide training on sales techniques or provide specific information about a particular insurer's products; the training required shall consist of topics related to annuities and annuity suitability and must include the following:

1. The types of annuities and various classifications of annuities;

2. Identification of the parties to an annuity;

3. How fixed, variable and indexed annuity contract provisions affect consumers;

4. The application of income taxation of qualified and non-qualified annuities;

5. The primary uses of annuities; and

6. Appropriate sales practices, replacement and disclosure requirements.

(2) The general requirements for course or program conduct shall be:

(a) An outline of the program must be prepared by the program director or instructor and provided to each student;

(b) The program must be conducted by a person whose formal training and experience qualify such person as an instructor;

(c) Hours of continuing education credit earned shall be calculated in full hours only;

(d) Throughout the entire program, the program provider and the licensee must maintain a record of registration and attendance;

(e) Such courses or program must be filed with the Commissioner at least forty-five (45) days in advance of the date when such approval is desired;

(f) Credit will be given for contact hours only, except:

1. University or college credit courses - each semester credit hour shall equal three (3) hours toward the requirement, each quarter hour shall equal two (2) hours;

2. Noncredit courses from a college or university - each classroom hour shall be deemed to be one hour of continuing education.

(g) Correspondence or other individual study courses (including taped study courses) will qualify if they:

1. Have received the prior approval of the Commissioner;

2. Require registration; and

3. Certify satisfactory completion, including a proctored final examination.

(h) If any scheduled course is to be cancelled by the provider, the provider must notify the Department and all registrants at least 10 days prior to the previously scheduled start of the course provided. This restriction shall not apply if, at the time of registration, the provider notifies registrants in writing that the class is subject to cancellation and registrants are notified of the cancellation a reasonable time in advance of the scheduled start of the course.

(3) The course filing requirements are:

(a) Continuing education sponsors must complete the appropriate form, pay the required fees, and must submit those items required in Rules 120-2-3-.08 (3) and (4);

The Commissioner, at his discretion, may verify the information submitted by the instructor or course provider. The Commissioner may review any approved instructor or course and may cancel approval of such instructor or course with regard to all future offerings. Once a instructor or course provider has been canceled, such instructor or course provider shall not reapply for approval for a period of five (5) years from the date of the cancellation.

(4) For courses or seminars offered in Georgia, the person, group, association, or institution making such courses available would be the continuing education provider, seeking its approval for continuing education purposes, and monitoring and certifying students' performance or attendance.

(5) For out-of-state courses or seminars offered by regional or national professional associations or societies, the national professional association may assume the role of sponsor. However, local or state chapters or affiliates of the national professional association may, through their local offices, assume the role of Georgia provider of the national course or seminar, seeking course approval for continuing education purposes and monitoring and certifying students' performance and attendance.

(6) The following standards will be used to measure the hours of credit to be given for acceptable continuing education courses completed by any individual:

(a) Courses requiring class attendance:

1. All courses will be measured in terms of contact hours. The shortest recognized course will consist of one (1) contact hour. A contact hour is fifty (50) minutes of continuous participation in a course. Under this standard, credit is granted only for full contact hours. For example, a course lasting between fifty (50) and one hundred (100) minutes would count for only one (1) hour.

2. For continuous courses, when individual segments are less than fifty (50) minutes, the sum of the segments should be considered one (1) total course.

3. Program providers must monitor group programs in order to accurately assign the appropriate number of credit hours for participants who arrive late or leave before a program is completed.

4. Credit will be allowed for a question and answer period at the rate of fifty percent (50%) of the number of minutes devoted to questions and answers. Credit will not be allowed for introductions, announcements or other such activity which may be a part of the program.

5. Only hours in class, or the equivalent, will be counted. No credit will be allowed for time devoted to preparation.

6. Each semester hour of credit from a college or university shall be deemed to be three (3) hours of continuing education credit, and each quarter hour of credit shall be deemed to be two (2) hours of continuing education credit.

7. Each classroom hour of noncredit courses from a college or university shall be counted as one (1) hour of continuing professional education.

(b) Correspondence and other individual study courses:

1. In determining the amount of credit to be allowed for specific correspondence and individual study courses, each course provider must certify the hours of study, on the average, required to complete a course successfully.

2. Successful completion must include a proctored final examination.

3. Credit will be allowed in the renewal period in which the course is completed.

(c) Online courses:

1. Online courses provide activities and information delivered in a recorded, streaming, or multimedia format that includes an assessment. Online courses must require frequent interaction with courseware as a condition of progressing through the material with quizzes offered after chapters or sections to provide learning feedback.

2. In determining the amount of credit to be allowed for specific online courses, each course provider must certify the hours of study, on the average, required to complete a course successfully.

3. Credit will be allowed in the renewal period in which the course is completed.

(7) A program provider may request that its materials furnished for certification be kept confidential on the grounds that they are of a proprietary nature and intended only for program attendees, its agents or employees. The Commissioner or his designee will promptly review and return such materials.

(8) Course providers must certify contact hours to the Commissioner electronically or by means prescribed by the Commissioner. Such reporting must be submitted within fourteen (14) days from course completion. Failure to do so may result in administrative action taken against the provider. Course providers must provide certification to each person taking the course in the same manner as provided in Rule 120-2-3-.08(7).

(9) Instructors may receive the same credit for courses as applicants when their attendance is certified as provided in Paragraph (8) of this Section.

(10) Education Providers are required to retain continuing education original course application documents, course and reference materials, any changes made to the course during active status, course assessments results, and course completion rosters for a period of at least 24 months from the inactivation date of the course.

(11) Continuing Education courses will not be approved for more than 24 hours for class attendance courses or 12 hours for any self-study or online course.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-3-.12

**AUTHORITY: O.C.G.A. §§** 33-2-9, 33-8-1, 33-23-8, 33-23-18, 33-23-44, 33-42-6, 33-42-7, 50-13-21**.**

**HISTORY:** Original Rule entitled "Continuing Education" adopted. F. Sept. 10, 1992; eff. Sept. 30, 1992.

**Amended:** F. Aug. 9, 1996; eff. Aug. 29, 1996.

**Repealed:** New Rule entitled "Continuing Education Courses and Provider Approval" adopted. F. Jan. 15, 2003; eff. Feb. 4, 2003.

**Amended:** F. July 16, 2009; eff. August 5, 2009.

**Amended:** F. Sept. 21, 2015; eff. Mar. 1, 2016, as specified by the Agency.

**Amended:** New title, "Continuing Education Courses Approval." F. Sept. 20, 2023; eff. Aug. 1, 2023, as specified by the Agency.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-3-.13 Renewal of Educational and Providers

(1) All approved educational providers must file a renewal application and pay the required fees on or before October 1 of each year.

(2) Approval is hereby withdrawn without further notice for any provider not renewing as required in paragraph (1). Failure to renew will result in the cancellation of all educational providers and courses.

(3) All approved education instructors must file for renewal and pay the required fees biannually on or before December 31 of odd number years. The first renewal date is December 31, 2023.

(4) All courses must file for renewal and pay the required fees biannually by the last day of the original approval date. All courses are eligible to be renewed two times. In the seventh year of the course, the provider shall be required to apply for approval of the course to be offered.

(a) All courses approved prior to January 1, 2018, are not eligible for renewal and will be inactivated on December 31, 2023. Providers must apply for approval of the course to be offered.

(b) All courses that were approved in 2018 will remain active until the last day of the approved month in 2024. These courses will not be eligible for renewal and to be continued to be offered, the provider must apply for approval.

(c) All courses that were approved in 2019 will remain active until the last day of the approved month in 2025. These courses will not be eligible for renewal and to be continued to be offered, the provider must apply for approval.

(d) All courses that were approved in 2020 will remain active until the last day of the approved month in 2026. These courses will be eligible for renewal.

(e) All courses that were approved in 2021 will remain active until the last day of the approved month in 2027. These courses will be eligible for renewal.

(f) All courses that were approved in 2022 will remain active until the last day of the approved month in 2024. These courses will be eligible for two renewals.

(g) All courses that were approved in 2023 will remain active until the last day of the approved month in 2025. These courses will be eligible for two renewals.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-3-.13

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 33-8-1**,** 33-23-18**,** 33-23-44**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Refiling of Existing Educational Courses; New Application for Sponsors and Instructors: Renewals" adopted. F. Sept. 10, 1992; eff. Sept. 30, 1992.

**Amended:** F. Aug. 9, 1996; eff. Aug. 29, 1996.

**Repealed:** New Rule entitled "Renewal of Educational Providers and Instructors" adopted. F. Jan. 15, 2003; eff. Feb. 4, 2003.

**Amended:** New title, "Renewal of Educational and Providers." F. Sept. 20, 2023; eff. Aug. 1, 2023, as specified by the Agency.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

# Department 120. OFFICE OF COMMISSIONER OF INSURANCE, SAFETY FIRE COMMISSIONER AND INDUSTRIAL LOAN COMMISSIONER

# Chapter 120-2. RULES OF COMMISSIONER OF INSURANCE

# Subject 120-2-34. GROUP SELF-INSURANCE FUNDS

## 120-2-34-.05 Application for Certificate of Authority

Each application for an original Certificate of Authority shall be made on Form GID-261-RS, entitled "Application for Certificate of Authority for Group Self-Insurance Fund." The application must be accompanied by all stipulated documents including, but not limited to: GID-261-RS, GID-265-RS, GID-266-RS, GID-267-RS and GID-271-RS as well as the required, non-refundable filing fee specified in O.C.G.A. § 33-8-1 and adhere to the following conditions:

(a) Conditional on acceptance of the Fund under previous section.

(b) The Commissioner's decision on "Notice of Intent" is not binding on the "Certificate of Authority."

(c) The application must be submitted within ninety (90) days of the first signed intrastate agreement.

(d) If the application is not filed within six (6) months of the acceptance of the "Notice of Intent," the Commissioner's acceptance of the "Notice of Intent" is withdrawn.

(e) The Commissioner has ninety (90) days, from the date the application is received, to accept or reject the application.

(f) No application for a Certificate of Authority shall be deemed complete until all information requested, whether of any member, trustee, or administrator of the Fund, or of the Fund itself, is provided to the Commissioner.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.05

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Application for Membership in Fund" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Application for Certificate of Authority" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.06 Renewal of Certificate of Authority

Each application for renewal of a Certificate of Authority shall be made on or before the first day of March of each year on Form GID-254-RS entitled "Application for Renewal of Certificate of Authority for Group Self-Insurance Fund." It shall be accompanied by all stipulated documents listed on the GID-382-NT, including the annual

statement, and a renewal fee as specified in O.C.G.A. § 33-8-1(1)(CC). The Certificate of Authority issued pursuant to this chapter shall continue in full force and effect until specifically refused or revoked by the Commissioner in accordance with O.C.G.A. § 34-9-169.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.06

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-2**,** 34-9-174**,** 34-9-153**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Application for Termination of Membership" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Renewal of Certificate of Authority" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.07 Application for Membership to a Fund

(1) Each application for a Certificate of Authority shall be accompanied, for each member of the Fund, by a separate Form GID-263-RS or a comparable form containing the same information as the GID-263-RS, entitled "Application for Membership in Group Self-Insurance Fund."

(2) After the Fund has been granted a Certificate of Authority, it may add new members in the following manner:

(a) By submitting underwriting criteria to the Department in accordance with O.C.G.A. § 34-9-155 and having the criteria approved by the Department; or

(b) By obtaining a Form GID-263-RS within ten (10) business days of the effective date of coverage; and

(c) Submit Form GID-263-RS.

(3) Any new member application submitted on or after the proposed effective date of coverage will automatically be rejected for lack of timely submission.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.07

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-155**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Application to Serve as Officer, Director, or Trustee" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Application for Membership to a Fund" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.08 Termination of Membership

(1) A Fund may submit Termination Criteria to the Commissioner for approval. The criteria should stipulate reasons for terminating the relationship between the Fund and the member including, but not limited to, non-payment of premium, claims experience, and failure to report claims.

(2) A member electing to terminate its participation in the Fund shall submit to the Fund and to the Commissioner a Form GID-264-RS entitled "Application for Termination of Membership in Group Self-Insurance Fund" at least ninety (90) days prior to the requested date of termination. If the Fund has an approved Termination Criteria in place, the member may submit written notice terminating its participation in accordance with those criteria.

(3) As a prerequisite to approval of termination of membership in the Fund, a member must demonstrate to the Commissioner, that it will, after termination, provide proof of coverage as required under the Act.

(4) Except where Termination Criteria has been approved, within ten (10) days of receipt of the application for termination of membership, the Fund shall notify the Commissioner of the applicant's current standing and state any reasons why the application should not be approved.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.08

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-156**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Application to Serve as Administrator" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Termination of Membership" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.09 Application to Serve as Officer, Director or Trustee

Each prospective officer, director or trustee of a Fund shall submit to the Fund and to the Commissioner a Form GID-265-RS, entitled "Application to Serve as Officer, Director or Trustee of Group Self-Insurance Fund".

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.09

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Request for Additional Information" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Application to Serve as Officer, Director or Trustee" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.10 Application to Serve as Administrator

Each prospective administrator of a Fund shall submit to the Fund and to the Commissioner a Form GID-266-RS, entitled "Application to Serve as Administrator of Group Self-Insurance Fund".

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.10

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Financial Reporting: Annual Statement; Quarterly Statements" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Application to Serve as Administrator" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.11 Execution of Intrastate Agreement

The following requirements must be met for the Intrastate Agreement to be properly executed:

(a) The member must sign the signature page, or resolution if a government entity, certifying that:

(1) The member subscribes to and abides by the Intrastate Agreement, the entire document does not have to be signed;

(2) The member has received a copy of the Intrastate Agreement;

(3) The member is aware of joint and several liability;

(b) A copy of the signed Intrastate Agreement shall be provided to the member.

(c) After approval by the Commissioner, amendments to the Intrastate Agreement only become effective after providing written notice to all members.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.11

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Books and Records; Examination" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Execution of Intrastate Agreement" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.12 Request for Additional Information

(1) The Commissioner may, in connection with any filing required by §120-2-34, submit a written request to the Fund within thirty (30) days of receipt for additional information needed to complete the review of the filing.

(2) No filing shall be deemed complete until all such requested information is provided to the Commissioner. Absent any further requests, the filing shall be deemed complete.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.12

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Surety Bond" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Request for Additional Information" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.14 Books and Records: Examination

(1) The Commissioner or his representative may, upon good cause and prior notification to the Fund, either before granting a Certificate of Authority or at any time thereafter, examine the Fund for no more than the most recent five (5) years. The examination will include all affairs that relate to the business of operating a Fund. All fund-related accounts, books, publications, records and vouchers shall be held for a term of at least five (5) years and maintained at the principal address shown on its Certificate of Authority. All materials pertaining to an active claim for which benefits are being paid shall be maintained until the claim is settled or otherwise terminated and then held for one year after the file is closed or until such file has been subject to an Insurance Department examination, whichever period is longer.

(2) The Commissioner or his representative shall have free access to all fund-related accounts, records, books, publications, and vouchers. The administrators, officers, trustees, employees, and representatives of the Fund shall aid the Commissioner or his representative, as far as it is in their power, in making the examination.

(3) If, at any time, the Commissioner finds the records or accounts to be inadequate or incorrectly kept or posted, he may employ experts to rewrite, post or balance such records at the expense of the Fund being examined if the Fund has failed to correct such records or accounts within sixty (60) days after the Commissioner has given it notice to do so.

(4) The costs of any examination performed by the Commissioner, or his designated representative under this section, shall be borne by the Fund being examined, in accordance with O.C.G.A. § 33-2-15.

(5) The examination report shall be processed in accordance with O.C.G.A. § 33-2-14.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.14

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-172**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Administrator's Bond and Insurance" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Books and Records: Examination" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.15 Security Deposit

(1) Each Fund granted a Certificate of Authority by the Commissioner shall be required to establish and maintain a security deposit as set forth in O.C.G.A. § 34-9-161.

(2) Any surety bond pledged as security deposit must be on a Form GID-267-RS.

(3) When a security deposit is pledged in cash or eligible securities, the agreement with the bank or institution must be reviewed and approved by the Commissioner prior to the pledge of the security deposit.

(4) In the event the security deposit must be liquidated, the power to sell and assign the securities, savings share certificate, or certificate of deposit pledged to the Commissioner require the completion of Form GID-269-RS or GID-270-RS.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.15

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-161**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Compensation of Administrator or Trustee" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Security Deposit" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.17 Administrator's Bond and Errors and Omissions Coverage

(1) Each administrator shall have and maintain a fidelity bond in the amount of at least $100,000, as required by Rule 120-2-49-.07, on Form GID-268-RS.

(2) Each administrator shall have and maintain errors and omissions coverage or other appropriate liability insurance, written by an insurer authorized to transact insurance in this State, in an amount of at least $100,000.

(3) Any policy written in accordance with paragraph (2) of this Rule shall be for a term of at least one year and shall contain provisions that:

(a) cancellation or termination of the policy is not effective except upon sixty (60) days written notice by registered or certified mail;

(b) the policy is automatically renewable at the expiration of the policy period except upon sixty (60) days written notice of either party; and

(c) copies of notices required in subparagraphs (a) and (b) be mailed to the Commissioner by registered or certified mail.

(4) Upon approval by the Commissioner, bonds or policies may be written by an eligible surplus lines insurer.

(5) Compliance by the administrator with paragraphs (1) and (2) of this Rule is a prerequisite to approval of its application by the Commissioner.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.17

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-167**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Reserve Requirements" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Administrator's Bond and Errors and Omissions Coverage" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

## 120-2-34-.20 Reserve Requirement

(1) The Fund shall maintain loss reserves computed in the same manner and upon the same basis as required by O.C.G.A. § 34-9-163(1) and (2) and shall report these reserves in all financial reports filed with the Commissioner.

(2) The Annual Report shall include an actuarial opinion specifically stating that carried reserves:

(a) meet the requirements of O.C.G.A. § 34-9-163(1) and (2);

(b) are computed in accordance with accepted loss reserving standards and principles; and

(c) make a reasonable provision for all unpaid loss and loss expense obligations of the Fund under the terms of its agreement.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-34-.20

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 34-9-163**,** 34-9-174**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Penalties" was filed on March 16, 1982; effective April 15, 1982, by Order of the Insurance Commissioner.

**Repealed:** New Rule of same title adopted. F. May 9, 1990; eff. June 15, 1990, as specified by the Agency.

**Repealed:** New Rule entitled "Reserve Requirement" adopted. F. Nov. 4, 1997; eff. Nov. 24, 1997.

**Amended:** F. Mar. 5, 2025; eff. Mar. 25, 2025.

# Department 120. OFFICE OF COMMISSIONER OF INSURANCE, SAFETY FIRE COMMISSIONER AND INDUSTRIAL LOAN COMMISSIONER

# Chapter 120-2. RULES OF COMMISSIONER OF INSURANCE

# Subject 120-2-106. SURPRISE BILLING

## 120-2-106-.13 Consumer Access to Contracted Healthcare (CATCH) Act Requirements

(1) The primary purposes of this Rule are to ensure compliance with the "Consumer Access to Contracted Health Act" or "CATCH Act" by assessing and ensuring adequacy and breadth of an insurer's provider network, ensuring insurers do not illegally deny pre-authorization of healthcare services, ensuring insurers comply with the CATCH Act requirements regarding telehealth services, and to allow for a variance or exception, if appropriate.

(2) For the purposes of this Rule only, the term "Insurer" does not include a "health maintenance organization," as defined in Chapter 21 of Title 33 of the Official Code of Georgia, possessing a valid certificate of authorization obtained in accordance with O.C.G.A. § 33-21-2.

(3) On March 1, 2025 and each following March 1, each Insurer subject to the CATCH Act shall provide a report to the Commissioner such quantitative data as necessary to demonstrate compliance with O.C.G.A. § 33-20E-24(the "CATCH Report").

(4) The CATCH Report must demonstrate the following:

(a) Insurer maintains a network of participating providers in sufficient number and appropriate type, including primary care and specialty care, pharmacies, clinical laboratories, and facilities, throughout such plan's service area to ensure covered persons have access to the full scope of benefits and services covered under such plan in accordance with the standards established by the Centers for Medicaid & Medicaid Services.

(b) Insurer maintains a network that is sufficient in number and types of providers, including providers that specialize in mental health and substance use disorder services, to ensure that all services will be accessible without unreasonable delay in accordance with the standards established by the Centers for Medicaid & Medicaid Services.

(c) Insurer has available participating providers within a reasonable time and distance to covered persons and accepting patients.

(d) Insurer maintains a network of participating providers that satisfy the meeting appointment wait time standards in accordance with the standards established by the Centers for Medicaid & Medicaid Services.

(e) Insurer did not engage in the prohibited actions set forth in O.C.G.A. § 33-20E-24 or O.C.G.A. § 33-20E-24 (e) and provides an attestation of the same.

(5) The Commissioner will monitor Insurers for ongoing compliance with this Regulation throughout the plan year. Compliance monitoring may be based on several data sources, including:

(a) Complaints data.

(b) Issuer self-reporting of problems.

(c) Issuer policies, procedures and operations.

(d) Network adequacy analysis using a data call, market conduct examination or compliance audit.

(6) An Insurer subject to a data call, market conduct examination, or compliance audit shall pay all actual expenses incurred, in accordance with O.C.G.A. § 33-2-15.

(7) If the Commissioner determines an Insurer is noncompliant with the provisions in O.C.G.A. § 33-20E-24, the Commissioner shall notify the insurer of the determination and set forth the reasons for the determination. The Commissioner may set forth proposed remedies that will render compliance in the judgment of the Commissioner.

(a) Within 30 days of notification from the Commissioner, the Insurer shall submit a response to the Commissioner that addresses all of the Commissioner's concerns.

(b) Within 30 days of the submission of the response, the Commissioner shall determine whether such response is acceptable and shall notify the insurer of the determination and shall set forth the reasons for the determination.

(c) If the response is deemed unacceptable to the Commissioner, the Insurer shall have the right to request a hearing in accordance with O.C.G.A. § 33-2-17.

(8) The Commissioner may grant an exception or variance to the requirements set forth in O.C.G.A. § 33-20E-24 in his or her sole discretion.

(9) Any insurer, or any agent, counselor, representative, officer, of employee of such insurer failing to comply with the requirements of this Regulation shall be subject to such penalties as may be appropriate under the insurance laws of this State for every act in violation of O.C.G.A. § 33-20E-24.

(10) If any provision of this Rule or the application thereof to any person or particular circumstance is held invalid by a court of competent jurisdiction, the remainder of the Regulation Chapter or the applicability of such provisions to other persons, insurers or circumstances shall not be affected thereby.

**Cite as** Ga. Comp. R. & Regs. R. 120-2-106-.13

**AUTHORITY: O.C.G.A. §§** 33-2-9**,** 33-20E-12**,** 50-13-21**.**

**HISTORY:** Original Rule entitled "Consumer Access to Contracted Healthcare (CATCH) Act Requirements." F. Mar. 5, 2025; eff. Mar. 25, 2025.

# Department 160. RULES OF GEORGIA DEPARTMENT OF EDUCATION

# Chapter 160-1.

# Subject 160-1-4. GRANT PROGRAMS

## 160-1-4-.320 Georgia Parent Mentor Partnership Grant

1. **Purpose of Grant.** The purpose of the Georgia Parent Mentor Partnership Grant is to provide funding to local educational agencies ("LEA") for parent mentors to support family engagement with families who have students with Individualized Education Programs ("IEP").

2. **Terms and Conditions.** Grants are awarded through a competitive process. Eligible LEAs must submit an application and a budget to support the proposed expenditures. Budget must include local financial support to supplement the award to provide the full salary of the parent mentor. During the grant period, grant recipients must comply with the Individuals with Disabilities Education Act ("IDEA") and all federal and state rules and regulations implementing IDEA. Grant recipients must also produce a report at the conclusion of the grant period. Grant funds must be used to support parent mentor salary, travel or conference costs, professional learning opportunities, supplies, or any combination thereof to support family engagement among families of individual students with IEPs. Grant award funds are one-time funds and must be used during the fiscal year in which the funds are awarded. There is no allowability for carryover.

3. **Eligible Recipients.** All LEAs are eligible to apply.

4. **Criteria for Award.** Applications are reviewed by the Georgia Department of Education for adherence to the terms and conditions described above as well as required documentation and evidence of support. Funding will be awarded based on rank (the highest score first) and available funding.

5. **Directions and Deadlines for Applying.** Eligible LEAs must complete and submit the application located on the GaDOE Grant Opportunities webpage. Information regarding submission instructions and the deadline will also be provided on the GaDOE Opportunities Grants webpage.

**Cite as** Ga. Comp. R. & Regs. R. 160-1-4-.320

**AUTHORITY: O.C.G.A. §** 20-2-240

**HISTORY:** Original grant description entitled "Georgia Parent Mentor Partnership Grant" submitted Mar. 7, 2024.

**Amended:** Submitted Mar. 27, 2025.

## 160-1-4-.323 Rural Teaching Apprenticeship Grant

1. **Purpose of Grant Program**. The purpose of the Rural Teaching Apprenticeship Grant is to support the development and expansion of registered teaching apprenticeships and pre-apprenticeships in rural Georgia by providing funding for the instruction, mentorship, and supportive services needed to create and sustain a registered teaching apprenticeship program. The creation of registered teaching apprenticeship programs will address educator shortages by filling teacher pipelines through a new pathway to become an educator.

2. **Terms and Conditions**. Eligible LEAs interested in this competitive grant must submit an application. Grant funds must be used to develop or expand in rural Georgia pre-apprenticeship programs or registered teaching apprenticeship programs under the Georgia Department of Education's (GaDOE) Registered Teaching Apprenticeship Program (GaRTAP). To that end, grant funds must be used for costs associated with designing and implementing GaRTAP, costs associated with pre-apprenticeship programs, or extraordinary costs of on-the-job training. Grant funds must also be used to support the expansion of Teaching as a Profession and Early Childhood Care & Education pathways in rural high schools. Additionally, grant recipients have reporting requirements. Grant recipients must register the number of apprentices for which grant funding was awarded by submitting a Form 671, annually submit the GaRTAP LEA Attestation form, provide on a quarterly basis programmatic data, submit the Completion Report in GaDOE's Grants Accounting Online Reimbursement System, and annually provide a report that details the expenditures per apprentice.

3. **Eligible Recipients**. LEAs that are an approved employer under GaRTAP and are located in a county that has a total population of less than 35,000 are eligible to apply.

4. **Criteria for Award**. Applications will be reviewed and scored by GaDOE. The amount of funding awarded to each LEA will be based on the number of pre-apprentices and apprentices that the successful applicants will support, demonstrated needs, and alignment to the purpose of this grant.

5. **Directions and Deadlines for Applying**. Eligible applicants must complete and submit the electronic application located online on the GaDOE Grant Opportunities webpage. Information regarding the deadline will also be on the GaDOE Grant Opportunities webpage. All additional requests for information should be made to gartap@doe.k12.ga.us.

**Cite as** Ga. Comp. R. & Regs. R. 160-1-4-.323

**AUTHORITY: O.C.G.A. §** 20-2-240

**HISTORY:** Original grant description entitled "Rural Teaching Apprenticeship Grant" submitted Mar. 27, 2025.

# Department 160. RULES OF GEORGIA DEPARTMENT OF EDUCATION

# Chapter 160-7.

# Subject 160-7-1. STATEWIDE ACCOUNTABILITY

## 160-7-1-.02 Accrediting Agencies

(1) **DEFINITIONS.**

(a) **Accrediting agency** - a governmental organization or a person, firm, association, partnership, corporation, or other entity, whether for profit or not for profit, which purports to be a reliable authority as to the quality of education offered in public schools in Georgia.

(b) **Georgia Department of Education (GaDOE)** - the state agency charged with the fiscal and administrative management of certain aspects of K-12 public education, including the implementation of federal and state mandates.

(c) **Local Educational Agency (LEA)** - a public authority legally constituted by the state as an administrative agency to provide control of and direction for kindergarten through grade 12 public educational institutions.

(d) **Public school** - any school under the control and management of a county, independent, or area board of education supported by public funds; any school subject to the provisions of Article 31 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated and supported by public funds; or any school under the control and management of the State Board of Education or a department or agency thereof supported by public funds.

(e) **Recognized accrediting agency** - an accrediting agency that meets the requirements of Article 3 of Chapter 14 of Title 20 of the Official Code of Georgia Annotated for recognition as an evaluator as to the quality of education offered in public schools in Georgia by any office, agency, department, board, bureau, commission, institution, or other entity of the state government.

(f) **State Board of Education** - the constitutional authority which defines education policy for the public K-12 education agencies in Georgia.

(2) **REQUIREMENTS.**

(a) **CRITERIA FOR IDENTIFICATION AS A RECOGNIZED ACCREDITING AGENCY**. To be deemed a Recognized Accrediting Agency, an accrediting agency must satisfy the following criteria:

1. Meet the evaluation criteria established by the State Board of Education.

2. Demonstrate the ability and experience to operate as a Recognized Accrediting Agency in Georgia.

3. Have as its principal purpose the accreditation of public schools and school systems in Georgia.

4. Have a voluntary membership of public schools, school systems, and programs.

5. Consistently apply and enforce evaluation criteria to ensure the courses or programs of instruction, training, or study offered by a public school or school system are of sufficient quality to achieve the stated objective for which the courses or programs are offered during the duration of the accreditation period.

6. Consistently adhere to procedures throughout the accreditation process that comply with due process, including evaluation and withdrawal procedures.

7. Notify the State School Superintendent within 30 days of the accreditation of a public school or school system.

8. Notify the State School Superintendent within 30 days of any final denial, withdrawal, suspension, probation, or termination of accreditation of a public school or school system. This notification shall include information regarding any other adverse or remedial action recommended with respect to such public school or school system.

9. Does not offer or agree, directly or indirectly, to provide any services or materials for an additional fee or other consideration intended to assist a public school or school system with addressing any requirement or deficiency or other issue raised by the Recognized Accrediting Agency at the time of the evaluation for accreditation of such public school or school system.

10. Upon request, make available to the public and the State School Superintendent:

(i) A summary of any evaluation resulting in a final decision involving the approval, denial, termination, withdrawal, suspension, or probation of a public school or school system's accreditation, along with the comments of such public school or school system; and

(ii) A copy of any complaint or report upon which the Recognized Accrediting Agency initiates, or provides notice to a public school or school system of the intent to initiate, any intervention, investigation, or evaluation of such public school or school system's accreditation status.

(b) **EVALUATION CRITERIA FOR ACCREDITING AGENCIES.**

1. A Recognized Accrediting Agency must meet the evaluation criteria established by the State Board of Education. Such criteria shall include, but not be limited to:

(i) Evaluation criteria used by regional and national accrediting agencies.

(ii) Rigorous and appropriate measures of the quality of learning and teaching in public schools or school systems.

(I) Measures of the quality of learning and teaching in public schools or school systems shall count as no less than 65 percent of the evaluation results.

(II) Measures of the quality of learning and teaching in public schools or school systems shall include all students regardless of ethnicity, sex, disability, language proficiency, and socioeconomic status, and be disaggregated by all subgroups as required under the federal Elementary and Secondary Education Act, as amended.

(iii) Rigorous and appropriate measures of the financial efficiency of a public school or school system, including an analysis of how federal and state funds spent by the public school or school system impact the quality of learning and teaching.

2. An accrediting agency shall not apply any standards, measures, or evaluation criteria not in compliance with state law.

(i) The State Board of Education is authorized to determine whether an accrediting agency is in compliance with section (b)(2) of this rule. The State Board shall notify such accrediting agency upon making such determination and shall allow no more than 30 days for such accrediting agency to demonstrate compliance with such provisions.

(c) **DUE PROCESS PROCEDURAL REQUIREMENTS FOR RECOGNIZED ACCREDITING AGENCIES.**

1. Recognized Accrediting Agencies must consistently adhere to procedures throughout the accreditation process, including evaluation and withdrawal procedures that comply with due process. These procedures must include:

(i) Adequate specification of requirements and deficiencies at the public school or school system being evaluated.

(I) All requirements or deficiencies specified by Recognized Accrediting Agency must be directly related to measures of the quality of learning and teaching and financial efficiency.

(II) Any findings, comments, or notes included in an evaluation that are not directly related to the quality of learning and teaching or financial efficiency shall not provide the basis for any adverse action against a public school or school system by a Recognized Accrediting Agency, including, but not limited to denial, withdrawal, suspension, placement on probationary status, or termination of accreditation of a public school or school system.

(ii) Notice of an opportunity for a hearing by a public school or school system.

(iii) The right to appeal any adverse action against a public school or school system.

(iv) The right to representation by counsel for a public school or school system.

(d) **ACCREDITATION DISPUTE RESOLUTION.**

1. In the event of a dispute between an accrediting agency and a public school or school system regarding the findings and recommendations of an assessment by the accrediting agency of such public school or school system, the public school or school system shall have the right to appeal as follows:

(i) Within 70 days, the public school or school system may appeal the findings and recommendations to the accreditation committee established by State Board of Education and may provide evidence in support of such appeal.

(ii) The accrediting agency's findings and recommendations which are the subject of such appeal shall be suspended from public access or disclosure during the pendency of such appeal and any mediation or appeal following therefrom.

(iii) The accreditation committee established by the State Board of Education shall work with both the accrediting agency and the appealing public school or school system to seek a resolution.

(iv) Should the parties fail to agree to a resolution, the appealing public school or school system shall have the right to submit the dispute to mediation under the provisions of Chapter 17 of Title 9, relating to the Georgia Uniform Mediation Act.

(I) The public school or school system and the accrediting agency shall be the parties to such mediation.

(II) The accrediting agency shall be responsible for the costs of such mediation.

(III) Notwithstanding any other provision of law to the contrary, a mediator's decision may be appealed by either party to the State Board of Education. The ruling of the State Board of Education shall be binding on the parties.

2. Failure by an accrediting agency to comply without appeal to a decision under section (d) of this rule or failure to comply with a final ruling of the State Board of Education under section (d)(1)(iv) of this rule shall disqualify the accrediting agency from accrediting public schools or school systems in Georgia.

3. Failure of a public school or public school system to comply with a final ruling of the State Board of Education under section (d)(4)(iii) of this rule shall cause such public school or school system to be placed on probationary accreditation status until compliance is achieved.

(e) **STATE BOARD OF EDUCATION ACCREDITATION COMMITTEE.**

1. The State Board of Education shall establish an accreditation committee comprised of members of the State Board of Education and local, state, regional or national education professionals. Such committee shall be tasked with:

(i) Establishing evaluation criteria for Recognized Accrediting Agencies.

(ii) Working with both the accrediting agency and the appealing public school or school system to seek a resolution, if there is an appeal.

(iii) Providing a final ruling on an appeal of a mediator's decision.

2. Upon the failure of an accrediting agency to comply without appeal to a decision under section (d) of this rule or a final ruling under section (d) of this rule, the accreditation committee is authorized to:

(i) Create general accreditation standards applicable to all parties before it; and

(ii) Grant accreditation directly to a public school or school system appealing under the provisions of section (d) of this rule.

(f) The provisions of this rule shall not apply to any initial or renewal agreement by and between any Georgia public school or school system and any accrediting agency entered into before July 1, 2023.

**Cite as** Ga. Comp. R. & Regs. R. 160-7-1-.02

**AUTHORITY: O.C.G.A. §§** 20-14-96**,** 20-14-97**.**

**HISTORY:** Original Rule entitled "Single Definitions" adopted. F. July 12, 2004; eff. August 1, 2004.

**Repealed:** New Rule entitled "Accountability System Definitions" adopted. F. Dec. 17, 2004; eff. Jan. 6, 2005.

**Repealed:** New Rule of same title adopted. F. July 15, 2005; eff. August 4, 2005.

**Repealed:** F. Jul. 21, 2011; eff. Aug. 10, 2011.

**Adopted: New** Rule entitled "Accrediting Agencies." F. Mar. 27, 2025; eff. Apr. 16, 2025.

# Department 195. GEORGIA BOARD FOR HEALTH CARE WORKFORCE

# Chapter 195-21. PSYCHIATRY RESIDENCY CAPITATION

## 195-21-.01 General Definitions

(1) "Psychiatry Residency Program" is a four-year training program after graduation from medical school designed to provide the experience required to train a psychiatric physician as delineated by the Accreditation Council for Graduate Medical Education, Essentials for Residency Programs in Psychiatry.

(2) "Accreditation Council for Graduate Medical Education (ACGME)" is the body established to accredit residency programs.

(3) "Institutional, Program and Fellowship Requirements" of the Accreditation Council for Graduate Medical Education (ACGME) details the institutional and program requirements for each of the medical specialties and subspecialties.

(4) "Qualified Hospital" means a hospital, or associated hospitals, which meet(s) the ACGME Residency Review Committee (RRC) requirements for a critical mass and mix of hospital patients, medical staff, facilities, and financial support adequate to sustain a quality program of psychiatry resident training.

(5) "Underserved Areas" are those geographic areas of the state in which the Board determines there is a shortage of psychiatric physicians.

(6) "Resident" means an individual at any level in an ACGME accredited Graduate Medical Education Program, including subspecialty programs.

(7) "Capitation" means Board funding of designated Psychiatry Residency Training Programs based upon a fixed dollar amount per resident times the number of residents in training, with the fixed dollar amount being set by the total state appropriation available for this purpose.

(8) "Board Programs" means those medical education activities supported by the Board and/or funded by the General Assembly to address Georgia's physician workforce needs.

**Cite as** Ga. Comp. R. & Regs. R. 195-21-.01

**AUTHORITY: O.C.G.A. § 49-10.**

**HISTORY:** Original Rule entitled "General Definitions" adopted. F. July 31, 2017; eff. August 20, 2017.

**Amended:** F. Mar. 26, 2025; eff. Apr. 15, 2025.

## 195-21-.02 Psychiatry Residency Capitation Funding

(1) For the annual provision of capitation funds to designated Psychiatry Residency Programs, the Board requires the following conditions be met:

(a) Notification of the total number of residents to be trained during an academic year;

(b) Maintenance of approval of the Program by the Accreditation Council for Graduate Medical Education;

(c) Compliance with all Board guidelines, rules, and regulations;

(d) Submission of all reports including, but not limited to, a graduate practice location report, and such other documents as may be reasonably required by the Board and/or outlined in the GBHCW's Report Guidelines;

1. Practice Location of Graduates. The Medical School, Hospital and/or Psychiatry Residency Program shall annually submit a report to the Board indicating the practice location of each graduate to assist the Board in evaluating the effectiveness of the Program in meeting the need for physicians in Georgia.

(i) Graduate practice location reports shall be due no later than September 1st of each year and include the practice location (city/state), additional training being pursued (e.g., fellowship), military service obligation, other state or federal service obligation (e.g., Georgia Board for Health Care Workforce, National Health Services Corp, etc.), or other activity of those residents completing their medical education and training at the medical school, hospital and/or Psychiatry Residency Program.

(ii) Medical Schools/Hospitals/Psychiatry Residency Programs shall be expected to monitor, update, and report to the Board, any changes in the practice status of graduates for a period of five years post-graduation.

(e) Development and maintenance of procedures to encourage residents to establish practices in areas of Georgia where unmet need exists for psychiatric physicians; and collaboration to maximize state resources, where appropriate, to carry out said activities.

(2) Payment Process. Based on the Resident Monthly Updates submitted by the Psychiatry Residency Program, the Board shall authorize disbursement of psychiatry residency capitation funding in quarterly installments.

(a) The Program shall report on the Resident Monthly Updates, resident's name, last four digits of the social security number, anticipated date of graduation, post-graduate year, and indication of resident participation during report period. Such reports shall be submitted no later than the tenth (10) day of the following month.

(b) Capitation payment shall not be made for any one resident in excess of forty-eight months.

(c) Payment will not be made for any resident on an unpaid leave of absence.

(d) Payment for a resident who must extend his/her training over a period in excess of four (4) years will be authorized by the Board pending availability of funds.

(3) State Audit. The Medical School, Hospital and/or Psychiatry Residency Program shall be subject to an audit of the financial records relating to the Psychiatry Residency Capitation Funding upon request of the Board or other duly authorized officer or employee of the State of Georgia upon reasonable request. For this purpose, the Medical School, Hospital and/or Psychiatry Residency Program shall:

(a) Maintain for three (3) years after receipt of Psychiatry Residency Capitation Funding, all directly pertinent books, documents, papers, and records involving related transactions;

(b) To account for the State funds received through the Psychiatry Residency Capitation Agreement in the next "Certified Independent Auditors Report" or in "Audited Financial Statements" of the Medical School/Hospital.

(c) Retain sufficient records for the conduct of an audit for any year for which payments are in dispute until such dispute is resolved;

(d) Be subject to reduction in payment of Psychiatry Residency Capitation Funding based on the findings of a state audit disallowing any previous such payment; and

(e) Maintain a permanent personnel file on each resident who graduates from the Program which shall include a record of the resident's experience during the training period and evaluations of their performance by faculty and other supervisors.

(4) Retention of Graduates. The practice location of graduates will be monitored by the Board for five (5) years from date of graduation. In the event retention of graduates practicing in Georgia should fall below an acceptable number, over any five (5) consecutive year period, the Board shall have the authority to adjust the rate of capitation paid to said Program. The acceptable rate of retention will be determined by the Board from time to time and set forth in the Agreement between the Board and the Medical School, Hospital and/or Psychiatry Residency Program.

**Cite as** Ga. Comp. R. & Regs. R. 195-21-.02

**AUTHORITY: O.C.G.A. § 49-10.**

**HISTORY:** Original Rule entitled "Psychiatry Residency Capitation Funding" adopted. F. July 31, 2017; eff. August 20, 2017.

**Repealed:** New Rule of the same title adopted. F. Dec. 11, 2019; eff. Dec. 31, 2019.

**Repealed:** New Rule of the same title adopted. F. May 1, 2020; eff. May 21, 2020.

**Amended:** F. Mar. 26, 2025; eff. Apr. 15, 2025.

# Department 195. GEORGIA BOARD FOR HEALTH CARE WORKFORCE

# Chapter 195-23. EMERGENCY MEDICINE RESIDENCY CAPITATION

## 195-23-.01 General Definitions

(1) "Emergency Medicine Residency Program" is a three-year training program after graduation from medical school designed to provide the experience required to train a Emergency Medicine physician as delineated by the Accreditation Council for Graduate Medical Education, Essentials for Residency Programs in Emergency Medicine.

(2) "Accreditation Council for Graduate Medical Education (ACGME)" is the body established to accredit residency programs.

(3) "Institutional, Program and Fellowship Requirements" of the Accreditation Council for Graduate Medical Education (ACGME) details the institutional and program requirements for each of the medical specialties and subspecialties.

(4) "Qualified Hospital" means a hospital, or associated hospitals, which meet(s) the ACGME Residency Review Committee (RRC) requirements for a critical mass and mix of hospital patients, medical staff, facilities, and financial support adequate to sustain a quality program of Emergency Medicine resident training.

(5) "Underserved Areas" are those geographic areas of the state in which the Board determines there is a shortage of Emergency Medicine physicians.

(6) "Resident" means an individual at any level in an ACGME accredited Graduate Medical Education Program, including subspecialty programs.

(7) "Capitation" means Board funding of designated Emergency Medicine Residency Training Programs based upon a fixed dollar amount per resident times the number of residents in training, with the fixed dollar amount being set by the total state appropriation available for this purpose.

(8) "Board Programs" means those medical education activities supported by the Board and/or funded by the General Assembly to address Georgia's physician workforce needs.

**Cite as** Ga. Comp. R. & Regs. R. 195-23-.01

**AUTHORITY: O.C.G.A. § 49-10.**

**HISTORY:** Original Rule entitled "General Definitions" adopted. F. Nov. 15, 2018; eff. Dec. 5, 2018.

**Amended:** F. Mar. 26, 2025; eff. Apr. 15, 2025.

## 195-23-.02 Emergency Medicine Residency Capitation Funding

(1) For the annual provision of capitation funds to designated Emergency Medicine Residency Programs, the Board requires the following conditions be met:

(a) Notification of the total number of residents to be trained during an academic year;

(b) Maintenance of approval of the Program by the Accreditation Council for Graduate Medical Education;

(c) Compliance with all Board guidelines, rules, and regulations;

(d) Submission of all reports including, but not limited to, a graduate practice location report, and such other documents as may be reasonably required by the Board and/or outlined in the GBHCW's Report Guidelines;

1. Practice Location of Graduates. The Medical School, Hospital and/or Emergency Medicine Residency Program shall annually submit a report to the Board indicating the practice location of each graduate to assist the Board in evaluating the effectiveness of the Program in meeting the need for physicians in Georgia.

(i) Graduate practice location reports shall be due no later than September 1st of each year and include the practice location (city/state), additional training being pursued (e.g., fellowship), military service obligation, other state or federal service obligation (e.g., Georgia Board for Health Care Workforce, National Health Services Corp, etc.), or other activity of those residents completing their medical education and training at the medical school, hospital or Emergency Medicine Residency Program.

(ii) Medical Schools/Hospitals/Emergency Medicine Residency Programs shall be expected to monitor, update, and report to the Board, any changes in the practice status of graduates for a period of five years post-graduation.

(e) Development and maintenance of procedures to encourage residents to establish practices in areas of Georgia where unmet need exists for Emergency Medicine physicians; and collaboration to maximize state resources, where appropriate, to carry out said activities.

(2) Payment Process. Based on the Resident Monthly Updates submitted by the Emergency Medicine Residency Program, the Board shall authorize disbursement of Emergency Medicine residency capitation funding in quarterly installments.

(a) The Program shall report on the Resident Monthly Updates, resident's name, last four digits of the social security number, anticipated date of graduation, post-graduate year, and indication of resident participation during report period. Such reports shall be submitted no later than the tenth (10) day of the following month.

(b) Capitation payment shall not be made for any one resident in excess of thirty-six months.

(c) Payment will not be made for any resident on an unpaid leave of absence.

(d) Payment for a resident who must extend his/her training over a period in excess of three (3) years will be authorized by the Board pending availability of funds.

(3) State Audit. The Medical School, Hospital and/or Emergency Medicine Residency Program shall be subject to an audit of the financial records relating to the Emergency Medicine Residency Capitation Funding upon request of the Board or other duly authorized officer or employee of the State of Georgia upon reasonable request. For this purpose, the Medical School, Hospital and/or Emergency Medicine Residency Program shall:

(a) Maintain for three (3) years after receipt of Emergency Medicine Residency Capitation Funding, all directly pertinent books, documents, papers, and records involving related transactions;

(b) To account for the State funds received through the Emergency Medicine Residency Capitation Agreement in the next "Certified Independent Auditors Report" or in "Audited Financial Statements" of the Medical School/Hospital.

(c) Retain sufficient records for the conduct of an audit for any year for which payments are in dispute until such dispute is resolved;

(d) Be subject to reduction in payment of Emergency Medicine Residency Capitation Funding based on the findings of a state audit disallowing any previous such payment; and

(e) Maintain a permanent personnel file on each resident who graduates from the Program which shall include a record of the resident's experience during the training period and evaluations of their performance by faculty and other supervisors.

(4) Retention of Graduates. The practice location of graduates will be monitored by the Board for five (5) years from date of graduation. In the event retention of graduates practicing in Georgia should fall below an acceptable number, over any five (5) consecutive year period, the Board shall have the authority to adjust the rate of capitation paid to said Program. The acceptable rate of retention will be determined by the Board from time to time and set forth in the Agreement between the Board and the Medical School, Hospital and/or Emergency Medicine Residency Program.

**Cite as** Ga. Comp. R. & Regs. R. 195-23-.02

**AUTHORITY: O.C.G.A. § 49-10.**

**HISTORY:** Original Rule entitled "Emergency Medicine Residency Capitation Funding" adopted. F. Nov. 15, 2018; eff. Dec. 5, 2018.

**Repealed:** New Rule of the same title adopted. F. Dec. 11, 2019; eff. Dec. 31, 2019.

**Amended:** F. Mar. 26, 2025; eff. Apr. 15, 2025.

# Department 393. RULES OF GEORGIA STATE BOARD OF LONG-TERM CARE FACILITY ADMINISTRATORS

## Chapter 393-9. RECIPROCITY

### 393-9-.02 Qualifications of Nursing Home Administrator Applicants by Reciprocity

(1) Licensure in Georgia by Reciprocity may be granted to a Nursing Home Administrator who is at least 21 years of age, of reputable and responsible character, and a citizen of the United States or a qualified alien under the Federal Immigration and Naturalization Act, and be lawfully present in the United States, and must satisfy the following requirements:

(a) Applicants must submit to the Board an Application by Reciprocity, the fee, Affidavit of Applicant and shall cause verification of a current, unencumbered, nursing home administrator's license be sent directly to the Georgia Board. In addition, include a verification of licensure from every other state or jurisdiction in which the licensee has ever held a license, whether active or not.

(b) Applicants must have taken and passed the Nursing Home Administration national examination administered by the National Association of Long Term Care Administrator Boards (NAB) or a board recognized predecessor examination.

(c) Applicants for licensure by reciprocity must submit evidence satisfactory to the Board that such other state maintains a system and standard of qualifications and examinations for a personal care home administrator license, an assisted living community administrator license, or a nursing home administrator license which are substantially equivalent to those required in this state. As part of their review, the Board may consider experience, education, and/or training to determine an applicant's eligibility for licensure.

(2) The Board may in its discretion deny licensure to an applicant who has had disciplinary action taken against him or her by any licensing authority or professional organization, or whose record reflects any other matter that puts in question his or her competency to be a Nursing Home Administrator.

**Cite as** Ga. Comp. R. & Regs. R. 393-9-.02

**AUTHORITY: O.C.G.A. §§** 43-1-7**,** 43-1-10**,** 43-1-19**,** 43-1-25**,** 43-27-4**,** 43-27-5**,** 43-27-6**,** 43-27-7**,** 50-36-1**.**

**HISTORY:** Original Rule entitled "Provisional License" adopted. F. Jan. 9, 1997; eff. Jan. 29, 1997.

**Repealed:** F. June 10, 2002; eff. June 30, 2002.

**Amended:** New Rule entitled "Qualifications of Applicants" adopted. F. Dec. 11, 2007; eff. Dec. 31, 2007.

**Amended:** New title "Qualifications of Applicants by Reciprocity. Amended." F. Apr. 29, 2016; eff. May 19, 2016.

**Amended:** F. Mar. 19, 2019; eff. Apr. 8, 2019.

**Amended:** New title "Qualifications of Nursing Home Administrator Applicants by Reciprocity." F. Mar. 5, 2021; eff. Mar. 25, 2021.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

# Department 393. RULES OF GEORGIA STATE BOARD OF LONG-TERM CARE FACILITY ADMINISTRATORS

# Chapter 393-13. CONTINUING EDUCATION

## 393-13-.01 Continuing Education Requirements for Nursing Home Administrators

(1) Forty (40) clock hours of continuing education are required biennially to renew a license.

(2) The hours shall be in any or all of the following health care subject areas:

(a) Resident Centered Care and Quality of Life to include Abuse, Neglect, Exploitation and Investigation;

(b) Gerontology and Special Populations;

(c) Human Resources;

(d) Finance/Financial Practice/Financial Integrity;

(e) Leadership Skills and Management;

(f) Ancillary Services Management/Development;

(g) Regulatory Compliance;

(h) Quality Assurance;

(i) Emergency Preparedness training;

(j) Infection Control;

(k) Alzheimers and Dementia Care.

(3) No more than thirty-two (32) clock hours of the total 40 clock hours may be obtained online. At least 8 clock hours must be obtained in-person or via live webinar that is instructor led with student interaction, where student participation is monitored and verified.

(4) The continuing education requirement for the first renewal of a license which was issued in even numbered years shall be twenty (20) hours in any combination of the categories set out above. Licensees obtaining licensure in odd numbered years shall not be required to obtain any continuing education hours prior to the first renewal cycle. The passing of the qualifying national examination at any time during the biennium shall be equal to twenty (20) hours of continuing education.

(5) Continuing education hours must be obtained within the two year biennium renewal cycle (i.e. January 1st of Even Numbered years and December 31st of Odd Numbered years).

**Cite as** Ga. Comp. R. & Regs. R. 393-13-.01

**AUTHORITY: O.C.G.A. §§** 43-1-24**,** 43-1-25**,** 43-27-4**,** 43-27-5**,** 43-27-6**,** 43-27-8**.**

**HISTORY:** Original Rule entitled "Requirements" adopted. F. Apr. 27, 1990; eff. May 17, 1990.

**Amended:** F. Jul. 30, 1992; eff. Aug. 19, 1992.

**Amended:** F. Feb. 26, 1993; eff. Mar. 18, 1993.

**Amended:** F. Mar. 9, 1994; eff. Mar. 29, 1994.

**Amended:** F. Jun. 10, 1994; eff. Jun. 30, 1994.

**Amended:** F. Sept. 25, 1995; eff. Oct. 15, 1995.

**Amended:** Oct. 20, 1995; eff. Nov. 9, 1995.

**Amended:** F. Aug. 21, 1996; eff. Sept. 11, 1996.

**Amended:** F. Jan. 9, 1997; eff Jan. 29, 1997.

**Repealed:** New Rule of same title adopted. F. Jan. 6, 2004; eff. Jan. 26, 2004.

**Repealed:** New Rule of same title adopted. F. Dec. 11, 2007; eff. Dec. 31, 2007.

**Amended:** F. Aug. 7, 2009; eff. Aug. 27, 2009.

**Repealed:** New Rule entitled "Continuing Education Requirements. Amended." adopted. F. Apr. 3, 2012; eff. Apr. 23, 2012.

**Amended:** F. July 2, 2013; eff. July 22, 2013.

**Amended:** F. Aug. 9, 2019; eff. Aug. 29, 2019.

**Amended:** New title "Continuing Education Requirements for Nursing Home Administrators." F. Mar. 5, 2021; eff. Mar. 25, 2021.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

## 393-13-.02 Continuing Education Sources

(1) Continuing education hours may be obtained by participation in activities sponsored, co-sponsored or approved by any of the below listed sources. The licensee's certificate of attendance must document the number of clock hours of educational content in each activity and indicate the source of education (NAB, N.C.E.R.S, etc.) or it may not be accepted as proof of completion. Continuing education hours must be obtained within the two (2) year biennium renewal cycle (i.e. January 1st of Even Numbered years and December 31st of Odd Numbered years).

(a) Professional trade associations in long-term care, out of State Long-Term Care Facility Administrator Licensing Boards, courses approved by those boards, or courses that are required to work in a Long-Term Care Facility in this or any other state, OR,

(b) Educational institutions accredited by a regional body recognized by the Council on Post Secondary Accreditation. The educational institution shall certify the number of clock hours of educational content in each activity. One semester hour of course credit shall be equivalent to fifteen (15) clock hours of continuing education, and one (1) academic quarter hour of course credit shall be equivalent to ten (10) clock hours of continuing education, OR,

(c) National Continuing Education Review Services (N.C.E.R.S.) of the National Association of Long Term Care Administrator Boards (NAB). Continuing education hours may be obtained by participating in programs approved by N.C.E.R.S., OR,

(d) Government Agencies, Educational Institutions and Hospitals. Continuing education hours may be obtained by participating in "in-service" training, courses or workshops pertaining to long term care sponsored by federal, state or local government agencies, educational institutions and licensed hospitals.

(2) Educational hours earned from an unapproved source shall NOT be counted toward the required continuing education hours for any two year biennium renewal cycle.

**Cite as** Ga. Comp. R. & Regs. R. 393-13-.02

**AUTHORITY: O.C.G.A. §§** 43-1-24**,** 43-1-25**,** 43-27-4**,** 43-27-5**,** 43-27-8**.**

**HISTORY:** Original Rule entitled "Sources" adopted. F. Apr. 27, 1990; eff. May 17, 1990.

**Amended:** F. Mar. 9, 1994; eff. Mar. 29, 1994.

**Amended:** F. Sept. 17, 2004; eff. Oct. 7, 2004.

**Repealed:** New Rule of same title adopted. F. Dec. 11, 2007; eff. Dec. 31, 2007.

**Repealed:** New Rule entitled "Continuing Education Sources. Amended." F. Apr. 3, 2012; eff. Apr. 23, 2012.

**Note:** Correction of non-substantive typographical error in Rule History on SOS Rules and Regulations website, "**Repealed:** New Rule entitled "Continuing Education Requirements. Amended." F. Apr. 3, 2012; eff. Apr. 23, 2012." corrected to "**Repealed:** New Rule entitled "Continuing Education Sources. Amended." F. Apr. 3, 2012; eff. Apr. 23, 2012." Effective August 29, 2019.

**Amended:** F. Aug. 9, 2019; eff. Aug. 29, 2019.

**Amended:** F. Mar. 5, 2021; eff. Mar. 25, 2021.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

## 393-13-.04 Continuing Education Requirements for Personal Care Home Administrators and Assisted Living Community Administrators

(1) Thirty (30) clock hours of continuing education are required biennially to renew a license.

(2) Clock hours shall be in any or all of the following health care subject areas:

(a) Resident Centered Care and Quality of Life to include Abuse, Neglect, Exploitation and Investigation;

(b) Gerontology and Special Populations;

(c) Human Resources;

(d) Finance/Financial Practice/Financial Integrity;

(e) Leadership Skills and Management;

(f) Ancillary Services Management/Development;

(g) Regulatory Compliance;

(h) Quality Assurance;

(i) Emergency Preparedness training;

(j) Infection Control;

(k) Proxy Caregiver/Medication Management;

(l) Alzheimers and Dementia Care.

(3) No more than twenty-two (22) clock hours of the total thirty (30) clock hours may be obtained online. At least eight (8) of the required thirty (30) clock hours must be obtained in-person or via live webinar that is instructor led with student interaction, where student participation is monitored and verified.

(4) The continuing education requirement for the first renewal of a license which was issued in even numbered years shall be fifteen (15) hours in any combination of the categories set out above. Licensees obtaining licensure in odd numbered years shall not be required to obtain any continuing education hours prior to the first renewal cycle. The passing of the qualifying national examination at any time during the biennium shall be equal to twenty (20) hours of continuing education.

(5) Continuing education hours must be obtained within the two year biennium renewal cycle (i.e. January 1st of Even Numbered years and December 31st of Odd Numbered years).

(6) If an individual holds more than one license issued by this Board they are required to complete the highest number of continuing education hours which are required to renew any one license. A maximum of 40 clock hours total may be required.

**Cite as** Ga. Comp. R. & Regs. R. 393-13-.04

**AUTHORITY: O.C.G.A. §§** 43-1-24**,** 43-1-25**,** 43-27-4**,** 43-27-5**,** 43-27-6**,** 43-27-8**.**

**HISTORY:** Original Rule entitled "Certificate of Attendance" adopted. F. Apr. 27, 1990; eff. May 17, 1990.

**Repealed:** F. Dec. 11, 2007; eff. Dec. 31, 2007.

**Adopted:** New Rule entitled "Continuing Education Requirements for Personal Care Home Administrators and Assisted Living Community Administrators." F. Mar. 5, 2021; eff. Mar. 25, 2021.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

# Department 505. PROFESSIONAL STANDARDS COMMISSION

# Chapter 505-3. EDUCATOR PREPARATION RULES

## 505-3-.06 Pedagogy-Only Program

(1) **Purpose.** This rule specifies the requirements and standards required for approval of initial educator preparation programs offered at the post-baccalaureate level that prepare individuals with the pedagogical knowledge and skills necessary to teach in a field in which they have demonstrated content expertise. This rule supplements requirements in GaPSC Rule 505-3-.01 REQUIREMENTS AND STANDARDS FOR APPROVING EDUCATOR PREPARATION PROVIDERS AND EDUCATOR PREPARATION PROGRAMS, and in GaPSC Rule 505-3-.03 FOUNDATIONS OF READING, LITERACY, AND LANGUAGE.

(2) **Eligible Fields.** Pedagogy-Only Programs are authorized to prepare individuals for initial certification in the Teaching (T) fields of: Middle Grades (4-8) language arts, mathematics, science, and social science; all Secondary (6-12) fields; and the P-12 fields of Art Education, Computer Science, Dance Education, Drama Education, Engineering and Technology Education, English to Speakers of Other Languages (ESOL) Education, World Languages Education, Health and Physical Education, and Music Education. Excluded from eligibility are the fields of Birth Through Kindergarten, Elementary Education, Middle Grades reading, Reading Education, and all Special Education programs (Rules 505-3-.54 through 505-3-.60).

(3) **Requirements.**

(a) To receive approval, a GaPSC-approved educator preparation provider shall offer a preparation program described in program planning forms, catalogs, syllabi, and key assessments addressing the Georgia Teacher Assessment on Performance Standards (TAPS), listed below, published by the Georgia Department of Education.

1. Professional Knowledge. The provider ensures candidates demonstrate an understanding of the curriculum, subject content, pedagogical knowledge, learner development, and the needs of students by providing relevant learning experiences.

2. Instructional Planning. The provider ensures candidates plan for instruction using their understanding of learner development, state and local school district curricula and standards, effective strategies, resources, and data to address the differentiated needs of all students.

3. Instructional Strategies. The provider ensures candidates promote student learning by using research-based instructional strategies relevant to the content to engage students in active learning and to facilitate the students' acquisition of key knowledge and skills. The provider ensures candidates model and apply national or state approved technology standards to engage and improve learning for all students.

4. Differentiated Instruction. The provider ensures that candidates are able to apply critical concepts and principles of P-12 student growth and development. The provider ensures candidates challenge and support each student's learning by providing appropriate content and developing skills which address individual learning differences.

5. Assessment Strategies. The provider ensures candidates systematically choose a variety of diagnostic, formative, and summative assessment strategies and instruments that are valid and appropriate for the content and student population.

6. Assessment Uses. The provider ensures candidates systematically gather, analyze, and use relevant data to measure student progress, to inform instructional content and delivery methods, and to provide timely and constructive feedback to both students and families.

7. Positive Learning Environment. The provider ensures candidates provide a well-managed, safe, and orderly environment that is conducive to learning and encourages respect for all.

8. Academically Challenging Environment. The provider ensures candidates create a student-centered, academic environment in which teaching and learning occur at high levels and students are self-directed learners.

9. Professionalism. The provider ensures candidates exhibit a commitment to professional ethics and the school's mission, participate in professional growth opportunities to support student learning, and contribute to the profession.

10. Communication. The provider ensures candidates communicate effectively with students, families, district and school personnel, and other stakeholders in ways that enhance student learning.

(b) Program Admission Requirements.

1. In addition to meeting all program admission requirements specified in Rule 505-3-.01, candidates must meet prior to enrollment the following requirements:

(i) Candidates must hold a minimum of a bachelor's degree from a GaPSC-accepted, accredited institution of higher education; and

(ii) Candidates must provide evidence of expertise in the content of the field of certification sought. This can be accomplished through one of three options:

(I) A major in the field of certification sought earned in conjunction with a bachelor's or higher degree from a GaPSC-accepted, accredited institution of higher education, or

(II) A passing score on the Georgia state-approved content assessment in the field of certification sought, or

(III) Evidence of successful completion of a specified number of semester hours of content area coursework earned in conjunction with a bachelor's or higher degree or through additional coursework from a GaPSC-accepted, accredited institution of higher education. The number of semester hours of content area coursework required for secondary (6-12) and P-12 fields is twenty-one (21) semester hours; and for Middle Grades (4-8) fields, fifteen (15) semester hours of coursework is required in one of the content areas of language arts, math, science, or social science.

(c) The program shall prepare candidates who meet the applicable standards for the teaching of reading for the field of certification sought, as specified in GaPSC Rule 505-3-.03 FOUNDATIONS OF READING, LITERACY, AND LANGUAGE.

(d) Program Completion Requirements. Prior to completion, candidates must meet all program completion requirements specified in GaPSC Rule 505-3-.01 REQUIREMENTS AND STANDARDS FOR APPROVING EDUCATOR PREPARATION PROVIDERS AND EDUCATOR PREPARATION PROGRAMS, with one exception; candidates seeking Middle Grades certification through the pedagogy-only program are required to attempt the state-approved content assessment in only one content field.

**Cite as** Ga. Comp. R. & Regs. R. 505-3-.06

**AUTHORITY: O.C.G.A. §** 20-2-200**.**

**HISTORY:** Original Rule entitled "Advanced Degree Alternative Certification Program" adopted. F. Sept. 18, 2007; eff. Oct. 15, 2007, as specified by the Agency.

**Repealed:** F. Apr. 20, 2009; eff. May 15, 2009, as specified by the Agency.

**Adopted:** New Rule entitled "Pedagogy-Only Program." F. Sep. 24, 2019; eff. Oct. 15, 2019, as specified by the Agency.

**Amended:** F. Sep. 24, 2021; eff. Oct. 15, 2021, as specified by the Agency.

**Amended:** F. May 30, 2023; eff. June 15, 2023, as specified by the Agency.

**Amended:** F. Aug. 10, 2023; eff. Aug. 15, 2023, as specified by the Agency.

**Amended:** F. Mar. 25, 2025; eff. Apr. 15, 2025, as specified by the Agency.

# Department 511. RULES OF GEORGIA DEPARTMENT OF PUBLIC HEALTH

## Chapter 511-1. ADMINISTRATION

## Subject 511-1-3. VITAL RECORDS

### 511-1-3-.19 Reporting of Deaths

(1) **For whom required.** A report of death shall be filed for the following persons:

(a) A person who dies in this State;

(b) A person whose body is discovered in this State;

(c) A person who dies on a moving conveyance and whose body is first removed from the conveyance in this State; and

(d) A spontaneous fetal death occurring in this State.

(2) **Manner of reporting.** Death reports, including the certification of cause of death, shall be filed electronically with the Office of Vital Records in such manner as may be determined by the State Registrar.

(3) **Information to be reported.** A report of death shall include the following information, if known or ascertainable from the decedent's next of kin or the best qualified person or source available:

(a) Decedent's full legal name;

(b) Decedent's date of birth;

(c) Decedent's date of death. If the date of death is unknown, then the date on which the body was found shall be entered.

(d) Place of death.

1. If unknown, then the place where the body was found shall be entered.

2. If death occurred on a moving conveyance within the United States, then the place where the body was first removed from the conveyance shall be used.

3. If death occurred on a moving conveyance in international waters or airspace, then the actual place of death insofar as it can be determined shall be entered.

(e) Cause of death, in accordance with subsection (5) of this Rule.

(f) Any other such information as the State Registrar may require.

(4) **Who must file.** The report of death shall be filed by the funeral director who first assumes custody of the body, unless a death report was previously made by the hospital or other institution in which death occurred.

(5) **Cause of death.** The electronic death report filed in accordance with subsections (1) through (4) of this Rule shall be supplemented by an electronic report of the cause of death. The cause of death shall be reported by:

(a) The attending physician, if the decedent is a non-resident burn victim that dies in a treatment facility in this State;

(b) The physician attending the decedent for the illness or condition which resulted in death;

(c) The advanced practice registered nurse acting pursuant to a nurse protocol agreement attending the decedent for the illness or condition which resulted in death;

(d) The licensed physician assistant acting pursuant to a job description attending the decedent for the illness or condition which resulted in death; or

(e) If there is no attending healthcare practitioner as provided in subsection (5)(b)-(d) of this Rule, or with approval from the physician attending the decedent for the illness or condition which resulted in death, certification of the cause of death may be made by any of the following persons, provided they had access to the decedent's medical history, viewed the decedent at or after death, and death occurred due to natural causes:

1. A physician who is an associate of the attending physician;

2. The chief medical officer of the institution in which death occurred;

3. A physician who performed an autopsy on the decedent; or

4. If death occurred without medical attendance, or if inquiry was required by Title 45, Chapter 16, Article 2, then by the county medical examiner or coroner.

(f) A determination of the cause of death must be made by the responsible physician, advanced practice registered nurse, physician assistant, medical examiner, or coroner; however, the task of reporting that determination to the Office of Vital Records may be delegated to a person under his or her supervision.

(g) Notwithstanding any other provision of this Rule, if death occurs during a state of emergency declared by the Governor due to an influenza pandemic, then cause of death may be certified and reported by any registered professional nurse employed by a long-term care facility, registered nurse employed by a home health agency, or nursing supervisor employed by a hospital, provided that such person had access to the decedent's medical history, viewed the decedent at or after death, death occurred due to natural causes, and an inquiry is not required by Title 45, Chapter 16, Article 2.

(6) **When reporting is due.**

(a) The report of death shall be made within three calendar days after death.

(b) Certification of the cause of death shall be made within three calendar days after death; provided, however, that if death occurred without medical attendance, or in cases subject to inquiry under Title 45, Chapter 16, Article 2, certification shall be made within 30 days after notification of death.

(c) If for any reason the cause of death cannot be determined within 48 hours after death, then "pending" shall be entered on the death report and amended promptly after the determination is made. Until the cause of death is certified, final disposition of the body shall not be made unless authorized by the attending physician or, with regard to a body subject to inquiry under Title 45, Chapter 16, Article 2, by the county coroner or medical examiner.

**Cite as** Ga. Comp. R. & Regs. R. 511-1-3-.19

**AUTHORITY: O.C.G.A. §§** 31-2A-6**,** 31-10-3**,** 31-10-15**.**

**HISTORY:** Original Rule entitled "Acceptance of Incomplete Death Certificate" adopted. F. Sept. 20, 2013; eff. Oct. 10, 2013.

**Amended:** New title "Reporting of Deaths." F. Oct. 25, 2017; eff. Nov. 14, 2017.

**Amended:** F. Sept. 6, 2019; eff. Oct. 7, 2019, as specified by the Agency.

**Amended:** F. Mar. 27, 2025; eff. Apr. 26, 2025, as specified by the Agency.

# Department 511. RULES OF GEORGIA DEPARTMENT OF PUBLIC HEALTH

# Chapter 511-3. ENVIRONMENTAL HEALTH HAZARDS

# Subject 511-3-2. [REPEALED]

## 511-3-2-.01 [Repealed]

**Cite as** Ga. Comp. R. & Regs. R. 511-3-2-.01

**AUTHORITY: O.C.G.A. §§** 31-2A-6**,** 31-27-9**.**

**HISTORY:** Original Rule entitled "Definitions" adopted. F. Sept. 20, 2013; eff. Oct. 10, 2013.

**Repealed:** F. Mar. 27, 2025; eff. Apr. 26, 2025, as specified by the Agency.

## 511-3-2-.02 [Repealed]

**Cite as** Ga. Comp. R. & Regs. R. 511-3-2-.02

**AUTHORITY: O.C.G.A. §§** 31-2A-6**,** 31-27-9**.**

**HISTORY:** Original Rule entitled "General Provisions" adopted. F. Sept. 20, 2013; eff. Oct. 10, 2013.

**Repealed:** F. Mar. 27, 2025; eff. Apr. 26, 2025, as specified by the Agency.

## 511-3-2-.03 [Repealed]

**Cite as** Ga. Comp. R. & Regs. R. 511-3-2-.03

**AUTHORITY: O.C.G.A. §§** 31-2A-6**,** 31-27-9**.**

**HISTORY:** Original Rule entitled "Facilities, Services and Activities to be Provided and Maintained at Site of Mass Gathering" adopted. F. Sept. 20, 2013; eff. Oct. 10, 2013.

**Repealed:** F. Mar. 27, 2025; eff. Apr. 26, 2025, as specified by the Agency.

# Department 560. RULES OF DEPARTMENT OF REVENUE

# Chapter 560-1. ADMINISTRATIVE UNIT

# Subject 560-1-1. ORGANIZATION

## 560-1-1-.02 Division Organization

(1) The Department of Revenue is responsible for administering and enforcing the revenue laws of the state, under the direction of the State Revenue Commissioner. The Commissioner is also responsible for the administration of Georgia laws relating to alcoholic beverages, tobacco, and motor vehicle registrations, licenses, and titles.

(2) The Commissioner has established several divisions of the Department to facilitate the administration of its duties, pursuant to O.C.G.A. § 48-2-6. Each division is led by a director and is further subdivided into sections, pursuant to O.C.G.A. § 50-4-2.

(3) The Department's divisions and their respective responsibilities are as follows:

(a) **Alcohol & Tobacco.** This division administers and enforces alcohol and tobacco tax and regulatory laws. The division reviews and issues licenses, promotes voluntary compliance, provides law enforcement services, and collects and audits excise taxes.

(b) **Audits.** This division audits both individual and business taxpayers. It audits and appropriately assesses taxes and fees, including but not limited to corporate income tax, sales and use tax, individual income tax, withholding tax, non-resident withholding tax, taxation of pass-through entities, international fuel tax, International Registration Plan compliance, film withholding, motor fuel tax, and other tax types. It also administers Voluntary Disclosure Agreements.

(c) **Commissioner's Office.** This division assists the Commissioner, as chief executive of the Department, in the administration of the Department. The Deputy Commissioner oversees the Department's discharge of duties as designated by the Commissioner, pursuant to O.C.G.A. § 48-2-5. One or more Assistant Deputy Commissioners and/or a Chief of Staff may be designated by the Commissioner, to exercise such authority as he or she may delegate to them in writing. The division provides legislative and communications guidance to the Department, taxpayers, and Georgia officials. It manages the Department's external communications, to include the Department's website, social media presence, and responses to media inquiries. Through the work of the Special Projects Director, the division provides support to the Department on special projects, agency-wide initiatives, customer service, and strategic planning. Through the work of the Internal Auditor, the division also provides an independent and objective source of internal advisory and assurance services, which include evaluations of the Department's governance processes, internal controls, operational improvements, compliance assessments, and risk management.

(d) **Compliance.** This division oversees, promotes, and ensures taxpayers' voluntary compliance with Georgia tax requirements. The division issues assessments and other notices of liabilities, assists and educates taxpayers, resolves taxpayers' problems, and collects delinquent tax liabilities when appropriate.

(e) **Finance.** This division provides administrative and financial services to the Department by overseeing and accounting for the Department's resources. The division also ensures the Department's compliance with applicable financial laws and policies.

(f) **Human Resources.** This division provides comprehensive personnel services to the Department, ensuring the Department's compliance with applicable employment laws and policies and enhances the efficiencies and effectiveness with which the Department carries out its mission.

(g) **Information Technology.** This division develops, enhances, maintains, and secures the Department's computer applications, associated infrastructure, and information. The division also facilitates the exchange of information with external entities authorized to access such information and manages all Department systems with which the public interacts. The division is also responsible for overseeing the retention of Department records.

(h) **Local Government Services.** This division oversees local tax administration by training local county tax officials; approving tax digests; ensuring proper accounting of county property taxes; distributing collected taxes to local government entities; distributing prepaid 9-1-1 wireless funds and forest land grants; and appraising public utility companies. The division also administers unclaimed property, non-prepaid 9-1-1 fees, fireworks excise tax, Alternative Ad Valorem Tax, and Quality Basic Education reporting.

(i) **Motor Vehicles.** This division administers the registration and titling of motor vehicles in Georgia. The division partners with Georgia counties to facilitate applications and payments for motor vehicle titles and registrations.

(j) **Office of the General Counsel.** This division provides legal and tax policy guidance to the Department, taxpayers, and state officials. The division serves as the legal liaison to the Georgia Attorney General's Office, other Georgia agencies, and the public. It also provides counsel on day-to-day affairs of the Department and issues written guidance to assist the Department and taxpayers in complying with Georgia's laws, rules, and regulations. The division drafts, reviews, and recommends policies, regulations, proposed legislation, letter rulings, protest rulings, Department correspondence, and other communications. The division also responds to Open Records Act requests, subpoenas, and third-party requests for production.

(k) **Office of Special Investigations.** This division investigates violations of the tax and motor vehicle titling and registration laws, the motor fuel tax, and the revenue laws of Georgia. The division enforces criminal and civil sanctions for violations of motor vehicle titling and registration and motor fuel tax laws. Additionally, the division holds primary oversight over internal investigations and physical security.

(l) **Taxpayer Services.** This division provides support to taxpayers, tax professionals, and the Department in matters arising from the administration of Georgia's tax laws. It resolves tax matters and protests, registers new taxpayers and licensees, verifies tax return information, and serves as a liaison on internal tax system matters. The division also processes and distributes Department mail.

(4) All legal notices should be directed to the attention of the Commissioner at the Department of Revenue headquarters, which is located at 2595 Century Parkway N.E., Atlanta, GA 30345-3173.

**Cite as** Ga. Comp. R. & Regs. R. 560-1-1-.02

**AUTHORITY: O.C.G.A. §§** 3-2-1**,** 40-2-11**,** 40-3-3**,** 48-2-6**,** 48-2-7**,** 48-2-12**,** 50-13-3**.**

**HISTORY:** Original Rule entitled "Unit Organization" adopted. F. and eff. June 30, 1965.

**Repealed:** New Rule of same title adopted. F. Aug. 5, 1970; eff. Aug. 25, 1970.

**Repealed:** New Rule of same title adopted. F. Jan. 15, 1975; eff. Feb. 4, 1975.

**Repealed:** New Rule entitled "Division Organization" adopted. F. Dec. 16, 1976; eff. Jan. 5, 1977.

**Repealed:** New Rule of same title adopted. F. Nov. 14, 1979; eff. Dec. 4, 1979.

**Repealed:** New Rule of same title adopted. F. June 4, 1985; eff. June 24, 1985.

**Amended:** F. Jan. 14, 2016; eff. Feb. 3, 2016.

**Amended:** F. Mar. 6, 2025; eff. Mar. 26, 2025.

## 560-1-1-.05 Inspection of Records

Subject to limited exceptions, tax records the Department of Revenue maintains are confidential pursuant to O.C.G.A. § 48-2-15 and § 48-7-60, and are not subject to disclosure or inspection by the public. Motor vehicle titling and registration records are likewise exempt from public inspection and may be disclosed only pursuant to the provisions of O.C.G.A. § 40-2-130 and § 40-3-23 and the federal Driver's Privacy Protection Act. Documents generated by the Department of Revenue, including but not limited to rules, statements of policy, interpretations, final orders, and decisions which are public, may be inspected during business hours at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4). The documents may also be accessed from the Department's website.

**Cite as** Ga. Comp. R. & Regs. R. 560-1-1-.05

**AUTHORITY: O.C.G.A. §§** 40-2-11, 40-2-130, 40-3-23, 48-2-12, 48-2-15, 48-5-7.5, 48-7-31.1, 48-7-60, 48-13-15, 48-13-143, 50-13-3, 50-18-72(a)(1), (43); 18 U.S.C. §§ 2721 - 2725.

**HISTORY:** Original Rule entitled "Inspection of Records" adopted. F. and eff. June 30, 1965.

**Amended:** F. Jan. 14, 2016; eff. Feb. 3, 2016.

**Amended:** F. Mar. 6, 2025; eff. Mar. 26, 2025.

## 560-1-1-.10 Letter Rulings

(1) **Purpose.** The purpose of this regulation is to prescribe the guidelines and procedures of the Department for the submission of letter ruling requests and the issuance, redaction, and public disclosure of letter rulings on specific issues interpreting and applying Georgia tax laws and regulations. Letter rulings issued pursuant to this rule constitute declaratory rulings pursuant to O.C.G.A. §§ 48-2-15.2 and 50-13-11.

(2) **Definitions.**

(a) "Declaratory ruling" means the disposition of a petition filed pursuant to O.C.G.A. § 50-13-11.

(b) "Informal advice" includes, but is not limited to, any oral or written comments, assistance, or advice provided by the Department in response to questions submitted on an informal basis.

(c) "Letter ruling" or "ruling" means a written determination that is issued to a taxpayer by the Commissioner in response to such taxpayer's written inquiry about the taxpayer's status for tax purposes or tax effects of acts or transactions, and is based on applying the tax statutes, regulations, or other legal authority to such taxpayer's specific set of facts.

(3) **Subject Matter of Letter Rulings.** The Department issues letter rulings on the tax effects of specific acts or transactions. A letter ruling request must be based on a specific fact situation and specific parties.

(a) **Ineligible Requests.** The Department will not issue letter rulings in regard to:

1. Alternative tax treatments or hypothetical situations or questions;

2. Notices of proposed or official assessments or decisions thereon;

3. Decisions on refund claims, offers in compromise, installment payment agreement requests, voluntary disclosure or closing agreements, or applications to waive penalty or interest;

4. Matters scheduled for or currently under audit, currently under protest or appeal, or related to pending or ongoing litigation;

5. Questions involving nexus or residency of a taxpayer;

6. Questions clearly answered by the tax statutes, regulations, or other legal authority; or

7. Federal tax matters, unless the request concerns differences in treatment for federal and state purposes.

(b) **Department's Discretion.** The Department may decline to issue a letter ruling whenever warranted by the facts and circumstances of the particular request.

(c) **Notice.** The Department will notify the requesting taxpayer that the request is not eligible for a letter ruling.

(4) **Procedure to Request a Letter Ruling.**

(a) **Written Requests.** Letter ruling requests must be made in writing and must be from a specific taxpayer or that taxpayer's representative. The Department will not issue letter rulings in response to oral requests.

(b) **Address.** Letter ruling requests may be submitted via mail to the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4) or via email to tax.policy@dor.ga.gov.

(c) **Contents.** A letter ruling request must contain all relevant facts and information, including the following information:

1. **Taxpayer Identification**:

(i) Name,

(ii) Mailing address,

(iii) Telephone number,

(iv) E-mail address,

(v) Taxpayer identification number of the taxpayer making the request, and

2. **Preferred Communication.** Taxpayer's preferred method of receiving notifications regarding the letter ruling (letter or email).

3. **Power of Attorney.** If the taxpayer is represented by a third party, the third party must submit a signed Power of Attorney.

4. **Facts.** The request must contain a complete statement of all relevant facts, including details of the entire transaction at issue, even if the request pertains to only a portion of that transaction. The statement of facts must outline facts contained in supporting documentation, and must not be merely incorporated by reference.

5. **Evidentiary Documentation.** The request must include true copies of all relevant documents and an analysis of their bearing on the issue(s), specifying pertinent provisions. All documents submitted will become part of the Department's file and will not be returned to the taxpayer.

6. **Taxpayer's Position on Issue Posed.** The request should indicate the taxpayer's position on the issue(s), including references to all relevant statutes, regulations, court decisions, or other written guidance, whether in support of or contrary to that position. Even if the taxpayer is not urging a particular outcome, the taxpayer should state the taxpayer's views on the issue and reference relevant authorities.

7. **Other Jurisdiction's Rulings.** If applicable, the request must include a statement that a ruling or determination has been, is being, or will be sought or has already been issued by another taxing authority or court on the same

issue or transaction underlying the request. If another taxing authority or court has issued a ruling or determination, the request should include a copy of that ruling or determination

8. **Expedition.** If requesting expedited treatment, the request must include a statement requesting an expedited ruling and the reasoning for such request. See paragraph (11) for reasons justifying an expedited request.

9. **Redaction.** If requesting redactions of the public letter ruling in addition to those outlined in subparagraph (9)(a), the request should include a second copy of the request with the proposed redactions indicated by use of brackets.

10. **Mandatory Representations.** Specific representations by the taxpayer making the request, certifying that:

(i) The taxpayer is not currently under audit by the Department;

(ii) The taxpayer has not been notified by the Department of a pending audit;

(iii) The taxpayer has not submitted a claim for refund involving transactions or issues contained in the request; and

(iv) The issues contained in the request are not currently the subject of litigation.

(d) **Acknowledgement of Request.** The Department will notify the requesting taxpayer of its receipt of the letter ruling request. If expedited treatment was requested, the notification will address whether this request is granted.

1. **Requests for Additional Information.** If the Department receives a request that is missing required information or documents or the Department requires additional information or documents to address the request, the Department will notify the taxpayer in writing of the missing or additional information or documents. The taxpayer must provide the requested information or documents in accordance with the instructions in the notification within 30 days or the Department will close the request. The taxpayer may resubmit the request along with the missing or additional information or documents at any time.

(e) If, prior to the issuance of a letter ruling, a taxpayer is notified of a pending audit by the Department, the taxpayer shall inform the auditor of the outstanding letter ruling request.

(5) **Withdrawal of Requests.** A taxpayer may withdraw a letter ruling request in whole or in part at any time prior to the Department's issuance of the ruling. The withdrawal must be submitted in writing to the address in subparagraph (4)(b). The Department will retain all documents and information submitted and may consider any such documents or information in subsequent audits or examinations of the taxpayer's returns.

(6) **Disposition of Letter Rulings.** Letter ruling requests will be completed in the order received, unless a request is granted expedited treatment. The Department will respond to all requests promptly, but timing will vary based on the volume of pending requests and the scope and complexity of the request. Rulings will be sent to the taxpayer.

(a) **Letter Ruling Contents.** Letter rulings will contain a statement of facts, an explanation of the law, and the application of the law to the facts.

(7) **Effect of Rulings.**

(a) **No Precedent.** A letter ruling has no precedential value except to the taxpayer to whom the ruling was issued and only for the specific fact situation or transaction addressed in the ruling. A taxpayer may not rely on a ruling issued to another taxpayer.

(b) **Taxpayer's Reliance.** A taxpayer may rely on a ruling issued to that taxpayer unless and until the ruling is invalidated.

(8) **Publication and Public Inspection of Rulings.** Letter rulings will be posted, in a redacted format, on the Department's website and made available in hard copy format for public inspection at the Department's headquarters. Any person wanting to inspect letter rulings should contact the Department to arrange a mutually

convenient time during regular business hours to inspect the letter rulings. Any copies of letter rulings provided will be subject to a per page copying charge not to exceed ten cents per letter-sized page.

(a) **Exception.** If the Department determines redaction of a letter ruling cannot sufficiently protect the identity of the requesting taxpayer or related parties, the letter ruling will not be published or made available for inspection.

(9) **Redaction of Letter Rulings.**

(a) **Redacted Information.** Prior to making a letter ruling public, the Department will redact:

1. Names, mailing addresses, telephone numbers, email addresses, taxpayer identification numbers, and other identifying details of the taxpayer making the request and all other identified parties;

2. Tax return information;

3. Information required by federal or state statute or regulation to be kept confidential; and

4. Other information as the Department deems appropriate.

(b) **Taxpayer's Proposed Redactions.** If a taxpayer wishes to have additional information not listed in section (a) of this paragraph redacted, the taxpayer should include a copy of the proposed redactions along with the original request.

(c) **Taxpayer's Review.** Prior to making a letter ruling public, the Department will provide the taxpayer to whom the ruling is issued the proposed redacted version of the ruling. The taxpayer must respond to the proposed redacted ruling with any additional redactions and an explanation for such redactions within 30 days of receipt of the proposed redacted version. The Department will take into consideration the taxpayer's proposed redactions but will make the final determination as to the contents of the public version of the ruling. If the Department receives no response from the taxpayer within the 30-day period, the Department's proposed redacted version of the ruling will be made public.

(10) **Invalidation of Letter Rulings.**

(a) **Causes.** A letter ruling may become invalid because of a change in law or policy.

(b) **Automatic Invalidation.** A letter ruling may become invalid by operation of law through either a change in statute or regulation or an order of a court or tribunal with jurisdiction over the Department.

(c) **Invalidation through Administrative Discretion.** A letter ruling may become invalid due to an opinion of the Attorney General or an administrative change to the Department's policies.

(d) **Good Faith Reliance.** A taxpayer who acts in reliance on a ruling that is later invalidated will be deemed to have acted in good faith.

(e) **Material Deviation from Facts Presented.** A letter ruling request that reflects facts that vary materially from those detailed in the request or a transaction is not a carried out substantially as proposed in the request is invalid. If the Department learns of such deviation, it will issue a revocation or modification of the original letter ruling. This revoked or modified letter ruling will serve as notice that the taxpayer may not rely on the original letter ruling.

(11) **Expedited Letter Ruling.** Expedited letter rulings are rare and will only be granted in unusual cases.

(a) **Treatment.** If a letter ruling is expedited, it means that a request is processed ahead of requests received before it. If expedited treatment is granted, the Department cannot guarantee that the letter ruling will be processed by the date requested.

(b) **Qualification.** Expedited treatment is granted only if the requesting taxpayer needs to obtain a letter ruling before a certain date to avoid serious consequences, the taxpayer submitted the request as promptly as possible, and the taxpayer could not have anticipated the need for such letter ruling earlier.

(c) **Procedure.** A statement requesting expedited handling should be submitted with the letter ruling request and include an explanation of the need for expedited treatment, a representation that the taxpayer filed the request as promptly as possible, and the requested date for the letter ruling's issuance.

(d) **Denial.** If the Department does not grant a request for expedited letter ruling, it will notify the taxpayer.

(12) **Inapplicability.**

(a) **Informal Advice to Taxpayers.** Informal advice is not binding on the Department.

(b) **Other Rulings and Guidance.** This rule shall not apply to declaratory judgments sought pursuant to O.C.G.A. § 50-13-10.

**Cite as** Ga. Comp. R. & Regs. R. 560-1-1-.10

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 48-2-15.2**,** 50-13-11**.**

**HISTORY:** Original Rule entitled "Procedure for Declaratory Rulings" adopted. F. and eff. June 30, 1965.

**Amended:** New title "Letter Rulings." F. Jan. 14, 2016; eff. Feb. 3, 2016.

**Amended:** F. Mar. 6, 2025; eff. Mar. 26, 2025.

## 560-1-1-.12 Informal Conference

(1) Upon receipt of a written request for a conference as statutorily authorized pursuant to O.C.G.A. §§ 48-2-35 or 48-2-46, the Department will schedule an informal conference at a time and in a manner convenient for both the taxpayer and the Department.

(2) Informal conferences are conducted in person or by telephone, audio or video teleconference, or other electronic media. Conferences held in person will be held at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4).

(3) Informal conferences will be held by a Department employee authorized in writing by the Commissioner to conduct such conferences.

(4) An informal conference is not a hearing as defined in the Georgia Administrative Procedure Act, and will not prejudice the rights of any taxpayer or the Department. Conferences do not follow the rules of evidence and no formal record of the conference will be made.

(5) The taxpayer should submit all documentation, relevant facts, and positions prior to the conference, either with the written request for the conference or to the Department employee who schedules the conference.

(6) The taxpayer may be represented by an attorney, accountant, or other third party at the conference, but the third party must submit a signed Power of Attorney to act on the taxpayer's behalf or receive information relating to the taxpayer without the taxpayer present.

(7) The Department does not make a determination at the conference but will issue a written ruling after reviewing, researching, and discussing all relevant facts, documents, and law. The Department may contact the taxpayer with additional questions, or if necessary, to schedule another conference.

(8) If the Department believes that a conference will result in delay so as to jeopardize the Department's ability to assess or collect tax, the Department will issue a written determination of such finding and its final ruling on the underlying matter.

**Cite as** Ga. Comp. R. & Regs. R. 560-1-1-.12

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 48-2-35**,** 48-2-46**,** 48-2-47**.**

**HISTORY:** Original Rule entitled "Informal Conference" adopted. F. and eff. June 30, 1965.

**Amended:** F. Jan. 14, 2016; eff. Feb. 3, 2016.

**Amended:** F. Mar. 6, 2025; eff. Mar. 26, 2025.

## 560-1-1-.14 Electronic Signature and Remote Notary

(1) **Definitions**

(a) "Electronic Signature" means a typed name; a scanned or digitized image of a handwritten signature; a code, password, or PIN; a handwritten signature input on an electronic signature pad; a handwritten signature, mark, or command input on a display screen by means of a stylus or device; or other such electronic indication of intent to sign that also meets the following requirements:

1. The electronic signature is executed or adopted in a manner that shows the signer's intent to sign;

2. The electronic signature is attached to or associated with the electronic document that is being signed;

3. The electronic signature identifies and authenticates an individual as the signer and source of the electronic document;

4. The electronic signature is linked to the document and cannot be excised, copied, or otherwise transferred to falsify an electronic document; and

5. The electronic signature is tamper-proof to ensure that the signature applied to or associated with one document is not applied to or associated with another document.

(b) "Remote Notarization" means a notarization that has been performed remotely in compliance with the laws of a state which permits remote notarization by the notary publics of that state.

(2) **Acceptance of Electronic Signatures**

(a) In addition to the documents authorized for electronic signature in Ga. Comp. R. & Reg. § 560-3-2-.27, taxpayers and authorized third party representatives may submit electronic signatures on certain forms and documents authorized by the Commissioner through Department regulations, publications, policy bulletins, or other documents accepted as Department guidance.

(3) **Acceptance of Remote Notarizations**

(a) The Department will accept remote notarizations from notary publics in states where remote notarization is permitted by law on documents that require a notary and are authorized by the Commissioner through Department regulations, publications, policy bulletins, or other documents accepted as Department guidance.

**Cite as** Ga. Comp. R. & Regs. R. 560-1-1-.14

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 10-12-1 ***et seq.***

**HISTORY:** Original Rule was filed on June 30, 1965.

**Repealed:** F. Jan. 14, 2016; eff. Feb. 3, 2016.

**Adopted:** New Rule entitled "Electronic Signature and Remote Notary." F. Jan. 21, 2021; eff. Feb. 10, 2021.

**Amended:** F. Mar. 6, 2025; eff. Mar. 26, 2025.

# Department 560. RULES OF DEPARTMENT OF REVENUE

# Chapter 560-3. FISCAL OPERATIONS DIVISION

# Subject 560-3-2. SUBSTANTIVE REGULATIONS

## 560-3-2-.26 Electronic Funds Transfer, Credit Card Payments, and Electronic Filing

(1) **Purpose.** The purpose of this rule is to provide guidance concerning the administration of O.C.G.A. § 48-2-32(f), which authorizes the Georgia Department of Revenue to require certain taxpayers to file returns electronically and to remit taxes to the Department by the electronic transfer of funds. This rule also provides guidance in regard to submitting payment by either credit or debit card. Additionally, it provides guidance regarding O.C.G.A. §§ 48-2-35, 48-2-44.1 and 48-7-54 and provides other circumstances when electronic filing is required.

(2) **Definitions.**

(a) "ACH" means automated clearing house, which is a central clearing facility operated by the Federal Reserve Bank or an organization established by agreement with the National Automated Clearing House Association (NACHA) that operates as a clearing house for transmitting or receiving entries between banks or bank accounts and authorizes electronic transfers of funds between banks or bank accounts.

(b) "ACH debit" means a transaction by which the Department or its designated agent originates, with the taxpayer's approval, an ACH transaction debiting a taxpayer's bank account and crediting the Department's bank account for the amount of the payment due.

(c) "ACH credit" means a transaction by which a taxpayer originates an ACH transaction debiting the taxpayer's bank account and crediting the Department's bank account for the amount of the payment due.

(d) "Business day" means every day except Saturday, Sunday, or any holiday observed by the Federal Reserve Bank or the State of Georgia.

(e) "Credit card" means any credit card as defined in section 103(k) of the Truth in Lending Act (15 U.S.C. 1602(k)), including any credit card, charge card, or other credit device issued for the purpose of obtaining money, property, labor, or services on credit.

(f) "Debit card" means any accepted card or other means of access as defined in section 903(1) of the Electronic Fund Transfer Act (15 U.S.C. 1693a(1)), including any debit card or similar device or means of access to an account issued for the purpose of initiating electronic fund transfers to obtain money, property, labor, or services.

(g) "Department" means the Georgia Department of Revenue.

(h) "Department's designated agent" is any such agent the Department deems to be qualified and equipped to undertake and safeguard the electronic filing of returns, reports, or other documents filed by taxpayers or the receipt of payments.

(i) "Electronic" means, but is not limited to, electronic data interchange; electronic funds transfer; or use of the Internet, telephone, or other technology specified by the Department and the filing of a return by computer technology.

(j) "Electronic Funds Transfer (EFT)" means a method of making financial payments, from one party to another, through a series of instructions and messages communicated electronically, via computer, among financial institutions. It also means any transfer of funds (other than a transaction originated by check, draft or similar paper

instrument) that is initiated through an electronic terminal, telephonic instrument, and computer to authorize a financial institution to debit or credit an account.

(k) "Immediately available funds" means tax payments transmitted to the Department by electronic funds transfer such that the State of Georgia receives all collectible funds on the date such tax payment is statutorily required to be paid. A payment of tax by credit card or debit card shall be deemed to be immediately available to the State when the issuer of the credit card or debit card properly authorizes the transaction, provided that payment is actually received by the Department in the ordinary course of business and is not returned. A payment of tax by ACH debit shall be deemed to be immediately available to the State when the taxpayer initiates the transaction by providing the essential information to the Department or the Department's designated agent, provided that payment is actually received by the Department in the ordinary course of business and is not returned.

(l) "Nonindividual" means any firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation, agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public, and any other legal entity.

(m) "Return Preparer" means any person who prepares for compensation, or who employs one or more persons to prepare for compensation, any return imposed under Title 48, or any claim for refund. The preparation of a substantial portion of a return or claim for refund shall be treated as if it were the preparation of such return or claim for refund. A person shall not be considered a return preparer merely because the person does any of the following:

1. Furnishes typing, reproducing, or other mechanical assistance;

2. Prepares a return or claim for refund of the employer, or an officer or employee of the employer, by whom the person is regularly and continuously employed;

3. Prepares as a fiduciary a return or claim for refund for any person; or

4. Prepares a claim for refund for a taxpayer in response to a notice of proposed assessment issued to the taxpayer.

(n) "Tax" means tax, interest, penalty, and fees.

(o) "Taxpayer" means any person as defined in O.C.G.A. § 48-1-2, and their agents, who is required to pay a tax or file any return, report, or other document.

(3) **Requirements for Payment by Electronic Funds Transfer and by Credit or Debit Card.**

(a) General requirements.

1. Any taxpayer, person, or business owing more than $10,000.00 in connection with any return, report, or other document required to be filed with the Department on or after July 1, 1992, pertaining to corporate estimated income tax, partnership estimated income tax or individual estimated tax, shall be required to make application and remit all future payments of any such corporate estimated income tax, partnership estimated income tax, or individual estimated income tax liability to the Department by electronic funds transfer using the ACH debit or credit method regardless of whether any payments for those tax types subsequently fall below $10,000.00.

2. Effective for tax periods beginning on or after January 1, 2007 and prior to January 1, 2010, any taxpayer, person, or business owing more than $5,000.00 in connection with any return, report, or other document pertaining to sales tax, use tax, withholding tax, or motor fuel distributor tax required to be filed with the Department, shall pay any such sales tax, use tax, withholding tax, or motor fuel distributor tax liability and all future payments to the state by electronic funds transfer using the ACH debit or credit method even if some payments for those tax types subsequently fall below $5,000.00.

3. Effective for tax periods beginning on or after January 1, 2010 and prior to January 1, 2011, any taxpayer, person, or business owing more than $1,000.00 in connection with any return, report, or other document pertaining to sales

tax, use tax, withholding tax, or motor fuel distributor tax required to be filed with the Department, shall pay any such sales tax, use tax, withholding tax, or motor fuel distributor tax liability and all future payments to the state by electronic funds transfer using the ACH debit or credit method even if some payments for those tax types subsequently fall below $1,000.00.

4. Effective for tax periods beginning on or after January 1, 2011, any taxpayer, person, or business owing more than $500.00 in connection with any return, report, or other document pertaining to sales tax, use tax, withholding tax, or motor fuel distributor tax required to be filed with the Department, shall pay any such sales tax, use tax, withholding tax, or motor fuel distributor tax liability and all future payments to the state by electronic funds transfer using the ACH debit or credit method even if some payments for those tax types subsequently fall below $500.00.

5. Additionally, every employer whose withholding tax exceeds $50,000.00 in the aggregate for the twelve-month period that ended the preceding June 30, must submit their payments as a semi-weekly payer by electronic funds transfer using the ACH debit or credit method as provided in O.C.G.A. § 48-2-32(f)(3) and rule 560-7-8-.33.

6. Additionally, every employer whose withholding tax totals more than $100,000.00 for the payday must submit such withholding tax by electronic funds transfer using the ACH debit or credit method by the next banking day after the payday as provided in O.C.G.A. § 48-2-32(f)(3) and rule 560-7-8-.33.

7. The ACH debit transaction is the primary method that taxpayers must use to remit funds by electronic funds transfer. The Commissioner shall authorize use of the ACH credit as a payment method on a case-by-case basis as further explained in subparagraph (3)(c) of this rule.

(b) ACH debit method procedure.

1. Unless a taxpayer is approved to use the ACH credit method under subparagraph (3)(c) of this rule, all taxpayers required to make tax payments to the Department via electronic funds transfer shall use the ACH debit method. The taxpayer shall utilize the ACH debit method by accessing the Department's electronic filing system or systems on the Department's website to establish an electronic account for the transfers and tax payments of such funds.

2. As of August 1, 2008, a taxpayer will no longer be able to apply to the Department's designated agent to establish an electronic account utilizing the ACH debit method. The procedure as set forth in subparagraph (3)(b)1. of this rule shall be followed. Taxpayers who currently use the Department's designated agent may continue to do so until such time as the Department notifies taxpayers that the designated agent is no longer available and the procedures set forth in subparagraph (3)(b)1. need to be followed.

3. A taxpayer using the ACH debit method shall be responsible for providing the Department or the Department's designated agent with all essential information relating to the type of tax being paid, and the related payment request on or before the statutory due date. Such payment request is required to be made on or before the statutory due date in order that the Department, by utilizing the NACHA process, may authorize and transmit all collected electronic funds between the Department's bank and taxpayers' bank accounts as is required by O.C.G.A § 48-2-32. For example:

(i) The statutory due date is a Wednesday. The ACH debit payment request must be made any time on or before that Wednesday.

(ii) The statutory due date falls on a Saturday or Sunday. This moves such due date to the next business day, which would be Monday. The ACH debit payment request must be made any time on or before that Monday.

(iii) The statutory due date falls on a Monday which has been designated as a Public Holiday. This moves such due date to the next business day, which is Tuesday. The ACH debit payment request must be made any time on or before that Tuesday.

4. After a taxpayer transmits the ACH debit payment information to the Department or the Department's designated agent, the Department or the agent shall accept the payment information and provide the taxpayer with a

confirmation number. The confirmation number shall verify the completion of the ACH debit instructions only. It does not warrant that the information submitted by the taxpayer is correct nor does it represent proof of payment.

(c) ACH credit method procedure.

1. A taxpayer wishing to use the ACH credit method shall submit a written request to the Department providing a valid business reason for the use of this method. If approved, the taxpayer shall complete Form EFT-002. The completed form must be submitted to the Department at least thirty days prior to making tax payments via the ACH credit method for an electronic funds transfer.

2. An approved taxpayer transmitting tax payments using the ACH credit method shall provide all pertinent data needed by the taxpayer's bank to complete the transaction. Any pertinent data required by the Department or its designated agent for transmittal of tax payments shall also be provided as needed.

3. A taxpayer transmitting tax payments using the ACH credit method shall verify that its bank account was debited for the correct amount of tax and that the funds were transmitted to the Department or its designated agent on or before the required statutory due date. The taxpayer shall retain the ACH trace number received and shall provide this number to the Department should the payment be either late or lost.

4. A taxpayer transmitting tax payments using the ACH credit method shall be the sole party responsible for completing the transfer in a timely manner so that the Department or its designated agent receives the tax payment on the statutory due date.

5. The Department may revoke a taxpayer's ACH credit method payment privilege if the taxpayer's ACH credit transmittals consistently contain erroneous data, if the taxpayer fails to make timely payments, or fails to provide all payment information as required by the Department.

(d) Payment by credit card and/or debit card.

1. Taxes may be paid by credit card or debit card as authorized by this section. Only credit card or debit card types approved by the Department may be used for this purpose, only the types of tax liabilities specified by the Department may be paid by credit card or debit card, and all such payments must be made in the manner and in accordance with the forms, instructions, and procedures prescribed by the Department.

2. Tax payments submitted or paid by credit card or debit card must be made on or before the required statutory due date. A payment of tax by credit card or debit card shall be deemed to be immediately available to the State when the issuer of the credit card or debit card properly authorizes the transaction, provided that the payment is actually received by the Department in the ordinary course of business and is not returned.

3. A taxpayer who tenders payment of taxes by credit card or debit card is not relieved of liability for such taxes until the payment is actually received by the Department and is not required to be returned. This continuing liability of the taxpayer is, in addition to, and not in lieu of, any liability of the issuer of the credit card or debit card or financial institution.

(4) **Error Resolution Procedures for Payment by Credit or Debit Card.**

(a) General. Payments of taxes by credit card or debit card shall be subject to the applicable error resolution procedures of section 161 of the Truth in Lending Act (15 U.S.C. 1666), or any similar provisions of state or local law, for the purpose of resolving errors relating to the credit card or debit card account, but not for the purpose of resolving any errors, disputes, or adjustments relating to the underlying tax liability.

(b) The error resolution procedures of this paragraph apply to the following types of errors:

1. An incorrect amount posted to the taxpayer's account as a result of a computational error, numerical transposition, or similar mistake;

2. An amount posted to the wrong taxpayer's account;

3. A transaction posted to the taxpayer's account without the taxpayer's authorization; and

4. Other similar types of errors that would be subject to resolution under section 161 of the Truth in Lending Act (15 U.S.C. 1666), or similar provisions of state or local law.

(c) If a taxpayer is entitled to a return of funds pursuant to the error resolution procedures of this section, the Commissioner may, in the Commissioner's sole discretion, effect such return by arranging for a credit to the taxpayer's account with the issuer of the credit card or debit card or any other financial institution or person that participated in the transaction in which the error occurred.

(d) The error resolution procedures of this section do not apply to any error, question, or dispute concerning the amount of tax owed by any person for any year.

(5) **Emergency Exception.**

(a) If a taxpayer cannot transmit a timely tax payment by electronic funds transfer using either the ACH debit or credit method due to a situation beyond the taxpayer's control, the taxpayer shall remit their tax payments in a timely manner through the actual delivery of a certified check or cashier's check on or before the tax liability's statutory due date to the Commissioner of the Georgia Department of Revenue, at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4).

(b) Prior to utilizing the emergency exception procedure described in subparagraph (5)(a), the taxpayer must request and receive the Department's approval in writing, whether in the form of a paper document or by electronic mail.

(6) **Voluntary participation in remitting payments electronically.**

(a) Taxpayers not required to remit payments by electronic funds transfer may voluntarily use the ACH debit method to remit tax payments as described in subparagraph (3)(b) of this rule.

(b) Voluntary taxpayers shall complete the same forms and comply with the same requirements and provisions, such as statutory due dates, electronic filing of returns, and penalty provisions, as taxpayers required to make payment by electronic funds transfer using the ACH debit method except that the provisions of subparagraph 8(c) and 8(g) of this rule shall not apply.

(c) Voluntary taxpayers who remit payment by electronic funds transfer through the Department's designated agent may, upon written request to and upon approval by the Department, resume transmitting tax payments using their former method of payment.

(d) Voluntary taxpayers who remit payment by electronic funds transfer through the Department's electronic filing or payment system or systems via the Department's website may resume transmitting tax payments using their former method of payment at any time, without approval. However, they will be subject to the provisions of subparagraphs (7)(a) and (7)(b) of this rule for the tax periods for which the payments were remitted by electronic funds transfer.

(7) **Electronic Filing.**

(a) Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated returns electronically.

(b) Taxpayers that remit payments by electronic funds transfer, whether on a mandatory or voluntary basis, must file all associated information return forms required to be filed with the Department such as, but not limited to, Form 1099, W-2s, G-2-A, Original G-1003, and Amended G-1003.

(c) Pursuant to O.C.G.A. § 48-7-54, the Commissioner requires any nonindividual taxpayer and any return preparer who prepares any return, report, or other document required to be filed by Chapter 7 of Title 48 to electronically file any return, report, or other document required to be filed by Chapter 7 of Title 48 when the federal counterpart of such return, report, or other document is required to be filed electronically pursuant to the Internal Revenue Code of 1986 or Internal Revenue Service regulations.

(d) The Commissioner requires any taxpayer that files any income tax or withholding tax return required to be filed by Chapter 7 of Title 48, to electronically file such return when such return generates, allocates, claims, utilizes, or includes in any manner any credit listed in Article 2 of Chapter 7 of Title 48 which has a Series 100 tax credit code. Series 100 tax credit codes include any tax credit designated by the Department with a tax credit code from 100 through 199. This electronic filing requirement also applies to any associated withholding information returns. This is necessary so that the Department's systems can more efficiently process returns with Series 100 tax credit codes.

(e) Effective July 1, 2016, any taxpayer, person, or business required to pay taxes electronically in accordance with subparagraph (3)(a)4. of this rule shall file any claims for refund electronically through the Department's Georgia Tax Center.

(f) Each person that files or is required to file Form 1099-K with the Internal Revenue Service shall electronically file a copy of such Form 1099-K with the Commissioner through the Georgia Tax Center. Such filing shall be completed on or before the time (including extensions) that is required for filing such Form 1099-K with the Internal Revenue Service. The person shall include one of the following in their submission:

1. A duplicate copy of all Form 1099-Ks filed with the Internal Revenue Service; or

2. A duplicate copy of all Form 1099-Ks related to taxpayers or payees with a Georgia address.

(g) The Commissioner requires that any Form 900 "Georgia Financial Institutions Business Occupation Tax Return", due on or after March 1, 2021, be filed and the tax be paid through the Department's Georgia Tax Center. This is necessary so that the Department's systems can more efficiently process the related credit that is allowed against income tax.

(h) Any amendment of an electronic return must be submitted electronically.

(i) An electronic return, in total, must contain all the same information that is found on a comparable return that would have been filed entirely on paper and must be filed using the procedures and format established by the Department for the particular return.

(j) Except for returns filed online via the Department's website, the electronic filing of any other type of return must be done utilizing a software vendor that is approved by the Department.

(k) Should any Department of Revenue application, system, or other Department software prohibit the filing of any return, report, or other document as required pursuant to subparagraph (7)(c) and (7)(d), such return, report, or other document may be filed using a paper return until the Department has resolved the problem at issue, or the Department's systems are capable of receiving such electronic returns. The Department will post on its website an updated notification of any new development or correction regarding the problem at issue, or the availability of the new system that can accept other electronically filed tax types.

(l) Upon receipt of an electronically filed return, no further paper returns will be mailed to the taxpayer in the future unless the taxpayer requests resumption thereof.

(8) **Miscellaneous.**

(a) If a tax payment statutory due date falls on a date other than a business day, the tax payment must be made so that the funds are immediately available on the first business day thereafter.

(b) The requirement to make tax payments by electronic funds transfer using either the ACH debit or credit method does not alter the requirement to file returns, reports, and documents associated with such payments in the manner prescribed by statute and by rules promulgated by the Department.

(c) Failure to file electronically.

1. Effective for tax periods beginning on or after January 1, 2010, a taxpayer who files paper returns pertaining to sales tax, use tax, withholding tax, or motor fuel distributor tax, even though prohibited from doing so by this rule, shall be subject to the provisions of O.C.G.A. § 48-2-44.1. Such deemed failure, as provided in O.C.G.A. § 48-2-44.1, shall also result in the failure to have timely made elections allowed pursuant to Title 48.

2. A taxpayer who files any paper returns, reports, and documents, except those specified by subparagraph (8)(c)1. of this rule, even though prohibited from doing so by this rule (including those required to be filed electronically by the return preparer), shall be deemed to have failed to make the required filing and shall be subject to all penalties and interest imposed by Title 48 unless such returns, reports, and documents are not required to be filed pursuant to subparagraph (7)(k). Such deemed failure shall also result in the failure to have timely made elections allowed pursuant to Title 48.

3. Effective July 1, 2016, any taxpayer, person, or business, filing a sales and use tax claim for refund who fails to include the allocation of the local sales and use tax in the method required by the commissioner shall be deemed to have failed to file the refund claim for all purposes including applying any statute which limits the time when a refund claim may be filed.

4. Effective October 1, 2016, any taxpayer, person, or business, required to file a claim for refund electronically in accordance with subparagraph (7)(e) of this rule and who fails to do so, shall be deemed to have failed to file the refund claim for all purposes including applying any statute which limits the time when a refund claim may be filed.

5. Taxpayers who voluntarily participate in remitting electronic payments according to paragraph (6) of this rule will not be subject to the provisions of subparagraph (8)(c) of this rule.

(d) A separate payment using ACH debit or credit, credit or debit card, or certified check or cashier's check, as allowed pursuant to this rule, shall be made for each tax type, state tax identification number, and tax period for which the tax is due.

(e) If a taxpayer, utilizing the Department's designated agent, has a subsequent change in the banking information necessary to generate either an ACH debit or credit against the taxpayer's account, the taxpayer shall provide to the Department's designated agent the new banking information and a voided check from the account from which the tax payment will be wired, at least thirty days before such ACH transaction is initiated.

(f) If a taxpayer, utilizing the Department's electronic system or systems, requires a subsequent change in the banking information necessary to generate an ACH debit against the taxpayer's account, the taxpayer must update their electronic account to reflect any such changes.

(g) If a taxpayer is required to remit payments by electronic funds transfer pursuant to this rule and pays its tax liabilities to the Department in other than immediately available funds, a penalty of 10 percent of the amount due shall be added to such payment, even if timely made, unless paragraph (5) of this rule is applicable. However, taxpayers who voluntary participate in remitting electronic payments according to paragraph (6) of this rule will not be subject to the provisions of this subparagraph.

(h) If the electronic payment is not timely made by the statutory due date, the Taxpayer shall be subject to all penalties and interest imposed by Title 48. Such deemed failure to make the required payment shall also result in the forfeiture of the compensation of dealers for reporting and paying tax provided in Code section § 48-8-50, since such Code section provides such compensation only if such payment is timely made.

**Cite as** Ga. Comp. R. & Regs. R. 560-3-2-.26

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 48-2-32**,** 48-2-35**,** 48-2-44.1**,** 48-7-54**.**

**HISTORY:** Original Rule entitled "Electronic Funds Transfer Payments; Procedures" adopted. F. Nov. 23, 1992; eff. Dec. 13, 1992.

**Repealed:** New Rule entitled "Electronic Funds Transfer" adopted. F. Jan. 16, 2004; eff. Feb. 5, 2004.

**Repealed:** New Rule entitled "Electronic Funds Transfer and Filing" adopted. F. Dec. 12, 2006; eff. Jan. 1, 2007.

**Repealed:** New Rule entitled "Electronic Funds Transfer, Credit Card Payments, and Electronic Filing" adopted. F. Aug. 19, 2009; eff. Sept. 8, 2009.

**Amended:** F. Nov. 3, 2010; eff. Nov. 23, 2010.

**Amended:** F. June 24, 2011; effective July 14, 2011.

**Amended:** F. Jun. 24, 2011; eff. July 14, 2011.

**Amended:** F. July 28, 2016; eff. August 17, 2016.

**Amended:** F. Oct. 30, 2017; eff. Nov. 19, 2017.

**Amended:** F. Nov. 21, 2019; eff. Dec. 11, 2019.

**Amended:** F. Dec. 4, 2020; eff. Dec. 24, 2020.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

# Department 560. RULES OF DEPARTMENT OF REVENUE

# Chapter 560-9. MOTOR FUEL AND ROAD TAXES

# Subject 560-9-2. ROAD TAX ON MOTOR CARRIERS

## 560-9-2-.01 International Fuel Tax Agreement

(1) The state revenue commissioner entered into the International Fuel Tax Agreement (hereinafter "IFTA") effective January 1, 1996. Participation in IFTA is intended to comply with 49 U.S.C. § 31705.

(2) This rule incorporates by reference the following documents: IFTA's Articles of Agreement, the IFTA Procedures Manual, and the IFTA Audit Manual, each in its entirety, with all modifications and revisions previously and henceforth to be adopted.

(3) A complete and current copy of each document described in paragraph (2) of this rule, along with a Georgia IFTA Procedures Manual providing information related to IFTA compliance, is maintained for public inspection at the Georgia Department of Revenue, Taxpayer Services Division, at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4). The documents may also be accessed from the Department's website.

**Cite as** Ga. Comp. R. & Regs. R. 560-9-2-.01

**AUTHORITY: O.C.G.A. § 48-2-12.**

**HISTORY:** Original Rule entitled "The Form and Contents of Invoices Submitted in Support of All Claims for Refund" adopted. F. and eff. June 30, 1965.

**Amended:** F. Nov. 26, 1968; eff. Dec. 15, 1968.

**Amended:** F. Oct. 5, 1978; eff. Oct. 25, 1978.

**Repealed:** New Rule of same title adopted. F. Dec. 3, 1979; eff. Jan. 1, 1980, as specified by the Agency.

**Amended:** F. Nov. 5, 1991; eff. Nov. 25, 1991.

**Repealed:** New Rule entitled "International Fuel Tax Agreement" adopted. F. Jan. 26, 2005; eff. Feb. 15, 2005.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

# Department 560. RULES OF DEPARTMENT OF REVENUE

# Chapter 560-9. MOTOR FUEL AND ROAD TAXES

# Subject 560-9-3. FORMS FOR MOTOR FUEL AND CARRIER TAXES

## 560-9-3-.01 Forms for Motor Fuel and Carrier Taxes

Forms may be downloaded from the Georgia Department of Revenue's website or obtained from the Georgia Department of Revenue, Taxpayer Services Division, at the Department of Revenue headquarters' address as designated in Rule 560-1-1-.02(4).

(1) **Application forms.**

(a) Form CRF-007, Motor Fuel Distributor Application. A distributor must file this form in conjunction with Form CRF-002, State Registration Application, to register as a motor fuel distributor licensee under O.C.G.A. § 48-9-4(b).

(b) Form FS-MFD-26, Application for Distributor's Bond. A distributor must use this form to secure a distributor's bond under O.C.G.A. § 48-9-4(c).

(c) Form CRF-IFTA, Motor Carrier Registration Application. A motor carrier must use this form to obtain an annual license and two decals from the Department in conformity with the International Fuel Tax Agreement (IFTA).

(2) **Tax reports.**

(a) Form MFD-04, Licensed Distributor's Tax Report. A distributor must use this form to file monthly, quarterly, or annual reports and remit motor fuel taxes under O.C.G.A. § 48-9-8.

(b) Form IFTA-100-MN, IFTA Quarterly Fuel Use Tax Report. A motor carrier must use this form to file a report and remit motor carrier road taxes in conformity with IFTA and O.C.G.A. § 48-9-33.

(c) Form IFTA-101-MN, IFTA Quarterly Fuel Use Tax Schedule. A motor carrier must file this form in conjunction with Form IFTA-100-MN.

(3) **Refund forms.**

(a) Form MFD-33, Claim for Refund of Georgia Motor Fuel Tax. A distributor must file this form to claim a refund of motor fuel tax under O.C.G.A. § 48-9-10.

(b) Form MFR-03, Application for Refund - Agriculture. A distributor must file this form to apply for a refund of motor fuel taxes paid on purchases of gasoline under O.C.G.A. § 48-9-10(b)(1).

(c) Form MFR-04, Application for Refund - Agricultural Field Use Vehicles. A distributor must file this form to apply for a refund of motor fuel taxes paid on purchases of diesel fuel under O.C.G.A. § 48-9-10(a)(3).

(d) Form MFR-21, Application for Refund - Licensed Retail Dealer. A motor fuel retail dealer who purchases motor fuel in bulk quantities and sells it at retail must file this form to apply for a refund of 2 percent of the first 5 1/2 cents per gallon of the applicable motor fuel tax under O.C.G.A. § 48-9-10(c). Licensed distributors are not eligible for this refund.

(e) Form MFR-43, Application for Refund - Non-Dyed Fuel Oils used for Non-Highway Purposes. A person must file this form to apply for a refund of the motor fuel excise tax under O.C.G.A. § 48-9-10(b)(2).

(4) **Exemption certificate.** Form MFD-03, Georgia Motor Fuel Exemption Certificate. A purchaser seeking to buy motor fuel from a licensed distributor exempt from motor fuel excise tax under O.C.G.A. § 48-9-3(b)(7)(B)(ii)(l) must provide this form to the distributor. Moreover, the distributor must provide a copy of the certificate to the Department within thirty days of receipt of the certificate from the purchaser.

**Cite as** Ga. Comp. R. & Regs. R. 560-9-3-.01

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 48-9-3**,** 48-9-4**,** 48-9-10**,** 48-9-33**,** 48-9-38**.**

**HISTORY:** Original Rule entitled "Motor Fuel Form for the Daily Report of Railroads, Ships, Trucks and All Common Carriers Making Deliveries of Motor Fuels" adopted. F. and eff. June 30, 1965.

**Repealed:** New Rule of same title adopted. F. Oct. 5, 1978; eff. Oct. 25, 1978.

**Repealed:** New Rule entitled "Availability" adopted. F. Dec. 3, 1979; eff. Jan. 1, 1980, as specified by the Agency.

**Repealed:** New Rule entitled "Forms for Motor Fuel and Carrier Taxes" adopted. F. Jan. 26, 2005; eff. Feb. 15, 2005.

**Amended:** F. Mar. 18, 2025; eff. Apr. 7, 2025.

# Department 560. RULES OF DEPARTMENT OF REVENUE

# Chapter 560-11. LOCAL GOVERNMENT SERVICES DIVISION

# Subject 560-11-6. CONSERVATION USE PROPERTY

## 560-11-6-.09 Table of Conservation Use Land Values

(1) For the purpose of prescribing the 2025 current use values for conservation use land, the state shall be divided into the following nine Conservation Use Valuation Areas (CUVA 1 through CUVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the CUVA for each soil productivity classification for timber land (W1 through W9) and agricultural land (A1 through A9):

(a) CUVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519, A1 1899, A2 1795, A3 1664, A4 1525, A5 1374, A6 1228, A7 1092, A8 958, A9 819;

(b) CUVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1415, W2 1282, W3 1154, W4 1045, W5 963, W6 904, W7 852, W8 782, W9 709, A1 2080, A2 1855, A3 1650, A4 1457, A5 1303, A6 1166, A7 1044, A8 947, A9 852;

(c) CUVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1388, W2 1208, W3 1088, W4 1045, W5 963, W6 880, W7 740, W8 602, W9 503, A1 1583, A2 1439, A3 1288, A4 1141, A5 994, A6 897, A7 736, A8 614, A9 519;

(d) CUVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1020, W2 913, W3 828, W4 759, W5 660, W6 614, W7 534, W8 462, W9 374, A1 1296, A2 1161, A3 1065, A4 950, A5 834, A6 692, A7 599, A8 464, A9 332;

(e) CUVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 868, W2 804, W3 738, W4 676, W5 609, W6 548, W7 479, W8 415, W9 344, A1 960, A2 835, A3 776, A4 709, A5 632, A6 537, A7 440, A8 347, A9 252;

(f) CUVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 859, W2 788, W3 719, W4 656, W5 585, W6 518, W7 449, W8 378, W9 307, A1 1089, A2 956, A3 876, A4 804, A5 709, A6 590, A7 479, A8 367, A9 257;

(g) CUVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 920, W2 837, W3 762, W4 683, W5 603, W6 526, W7 449, W8 367, W9 289, A1 1266, A2 1148, A3 1020, A4 887, A5 760, A6 637, A7 491, A8 371, A9 250;

(h) CUVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 1001, W2 906, W3 811, W4 719, W5 625, W6 534, W7 439, W8 347, W9 281, A1 1282, A2 1211, A3 1092, A4 974, A5 855, A6 738, A7 569, A8 462, A9 339;

(i) CUVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 1013, W2 913, W3 828, W4 736, W5 639, W6 551, W7 456, W8 364, W9 281, A1 1186, A2 1143, A3 1026, A4 913, A5 799, A6 683, A7 569, A8 453, A9 339.

**Cite as** Ga. Comp. R. & Regs. R. 560-11-6-.09

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 48-5-7**,** 48-5-7.4**,** 48-5-269**.**

**HISTORY:** Original Rule entitled "Table of Conservation Use Land Values" adopted. F. May 28, 1993; eff. June 17, 1993.

**Repealed:** New Rule of same title adopted. F. May 13, 1994; eff. June 2, 1994.

**Repealed:** New Rule of same title adopted. F. Mar. 1, 1995; Mar. 21, 1995.

**Repealed:** New Rule of same title adopted. F. Jan. 28, 1996; eff. Feb. 18, 1996.

**Repealed:** New Rule of same title adopted. F. Feb. 24, 1997; eff. Mar. 16, 1997.

**Repealed:** New Rule of same title adopted. F. Jan. 27, 1998; eff. Feb. 16, 1998.

**Repealed:** New Rule of same title adopted. F. Mar. 10, 1999; eff. Mar. 30, 1999.

**Amended:** F. Feb. 2, 2000; eff. Feb. 22, 2000.

**Amended:** F. Apr. 20, 2001; eff. May 10, 2001.

**Repealed:** New Rule of same title adopted. F. Apr. 17, 2002; eff. May 7, 2002.

**Repealed:** New Rule of same title adopted. F. May 19, 2003; eff. June 8, 2003.

**Repealed:** New Rule of same title adopted. F. Mar. 4, 2004; eff. Mar. 24, 2004.

**Amended:** F. Mar. 29, 2005; eff. Apr. 18, 2005.

**Repealed:** New Rule of same title adopted. F. Mar. 1, 2006; eff. Mar. 21, 2006.

**Amended:** F. Feb. 21, 2007; eff. Mar. 13, 2007.

**Amended:** F. Apr. 21, 2008; eff. May 11, 2008.

**Repealed:** New Rule of same title adopted. F. Apr. 15, 2009; eff. May 5, 2009.

**Repealed:** New Rule of same title adopted. F. Mar. 15, 2010; eff. Apr. 4, 2010.

**Repealed:** New Rule of same title adopted. F. Mar. 3, 2011; eff. Mar. 23, 2011.

**Amended:** F. Apr. 24, 2012; eff. May 14, 2012.

**Amended:** F. June 10, 2013; eff. June 30, 2013.

**Amended:** F. Apr. 22, 2014; eff. May 12, 2014.

**Amended:** F. May 18, 2015; eff. June 7, 2015.

**Amended:** F. Feb. 23, 2016; eff. Mar. 14, 2016.

**Amended:** F. Mar. 24, 2017; eff. Apr. 13, 2017.

**Amended:** F. Mar. 6, 2018; eff. Mar. 26, 2018.

**Amended:** F. Feb. 1, 2019; eff. Feb. 21, 2019.

**Amended:** F. Mar. 6, 2020; eff. Mar. 26, 2020.

**Amended:** F. Mar. 4, 2021; eff. Mar. 24, 2021.

**Amended:** F. May 4, 2022; eff. May 24, 2022.

**Amended:** F. Mar. 13, 2023; eff. Apr. 2, 2023.

**Amended:** F. Jan. 22, 2024; eff. Feb. 11, 2024.

**Amended:** F. Mar 10, 2025; eff. Mar. 30, 2025.

# Department 560. RULES OF DEPARTMENT OF REVENUE

# Chapter 560-11. LOCAL GOVERNMENT SERVICES DIVISION

# Subject 560-11-11. FOREST LAND PROTECTION

## 560-11-11-.12 Table of Forest Land Protection Act Land Use Values

(1) For the purpose of prescribing the 2025 current use values for conservation use land, the state shall be divided into the following nine Forest Land Protection Act Valuation Areas (FLPAVA 1 through FLPAVA 9) and the following accompanying table of per acre land values shall be applied to each acre of qualified land within the FLPAVA for each soil productivity classification for timber land (W1 through W9):

(a) FLPAVA #1 counties: Bartow, Catoosa, Chattooga, Dade, Floyd, Gordon, Murray, Paulding, Polk, Walker, and Whitfield. Table of per acre values: W1 1044, W2 937, W3 851, W4 780, W5 715, W6 662, W7 621, W8 569, W9 519;

(b) FLPAVA #2 counties: Barrow, Cherokee, Clarke, Cobb, Dawson, DeKalb, Fannin, Forsyth, Fulton, Gilmer, Gwinnett, Hall, Jackson, Lumpkin, Oconee, Pickens, Towns, Union, Walton, and White. Table of per acre values: W1 1415, W2 1282, W3 1154, W4 1045, W5 963, W6 904, W7 852, W8 782, W9 709;

(c) FLPAVA #3 counties: Banks, Elbert, Franklin, Habersham, Hart, Lincoln, Madison, Oglethorpe, Rabun, Stephens, and Wilkes. Table of per acre values: W1 1388, W2 1208, W3 1088, W4 1045, W5 963, W6 880, W7 740, W8 602, W9 503;

(d) FLPAVA #4 counties: Carroll, Chattahoochee, Clayton, Coweta, Douglas, Fayette, Haralson, Harris, Heard, Henry, Lamar, Macon, Marion, Meriwether, Muscogee, Pike, Schley, Spalding, Talbot, Taylor, Troup, and Upson. Table of per acre values: W1 1020, W2 913, W3 828, W4 759, W5 660, W6 614, W7 534, W8 462, W9 374;

(e) FLPAVA #5 counties: Baldwin, Bibb, Bleckley, Butts, Crawford, Dodge, Greene, Hancock, Houston, Jasper, Johnson, Jones, Laurens, Monroe, Montgomery, Morgan, Newton, Peach, Pulaski, Putnam, Rockdale, Taliaferro, Treutlen, Twiggs, Washington, Wheeler, and Wilkinson. Table of per acre values: W1 868, W2 804, W3 738, W4 676, W5 609, W6 548, W7 479, W8 415, W9 344;

(f) FLPAVA #6 counties: Bulloch, Burke, Candler, Columbia, Effingham, Emanuel, Glascock, Jefferson, Jenkins, McDuffie, Richmond, Screven, and Warren. Table of per acre values: W1 859, W2 788, W3 719, W4 656, W5 585, W6 518, W7 449, W8 378, W9 307;

(g) FLPAVA #7 counties: Baker, Calhoun, Clay, Decatur, Dougherty, Early, Grady, Lee, Miller, Mitchell, Quitman, Randolph, Seminole, Stewart, Sumter, Terrell, Thomas, and Webster. Table of per acre values: W1 920, W2 837, W3 762, W4 683, W5 603, W6 526, W7 449, W8 367, W9 289;

(h) FLPAVA #8 counties: Atkinson, Ben Hill, Berrien, Brooks, Clinch, Coffee, Colquitt, Cook, Crisp, Dooly, Echols, Irwin, Jeff Davis, Lanier, Lowndes, Telfair, Tift, Turner, Wilcox, and Worth. Table of per acre values: W1 1001, W2 906, W3 811, W4 719, W5 625, W6 534, W7 439, W8 347, W9 281;

(i) FLPAVA #9 counties: Appling, Bacon, Brantley, Bryan, Camden, Charlton, Chatham, Evans, Glynn, Liberty, Long, McIntosh, Pierce, Tattnall, Toombs, Ware, and Wayne. Table of per acre values: W1 1013, W2 913, W3 828, W4 736, W5 639, W6 551, W7 456, W8 364, W9 281.

**Cite as** Ga. Comp. R. & Regs. R. 560-11-11-.12

**AUTHORITY: O.C.G.A. §§** 48-2-12**,** 48-5-7**,** 48-5-7.7**,** 48-5-269**.**

**HISTORY:** Original Rule entitled "Table of Forest Land Protection Act Land Use Values" adopted as ER. 560-11-11-0.40-.12. F. and eff. May 22, 2009, the date of adoption.

**Amended:** Permanent Rule of same title adopted. F. June 26, 2009; eff. July 16, 2009.

**Repealed:** New Rule of same title adopted. F. Mar. 15, 2010; eff. Apr. 4, 2010.

**Repealed:** New Rule of same title adopted. F. Mar. 3, 2011; eff. Mar. 23, 2011.

**Amended:** F. Apr. 24, 2012; eff. May 14, 2012.

**Amended:** F. June 25, 2013; eff. July 15, 2013.

**Amended:** F. Apr. 22, 2014; eff. May 12, 2014.

**Amended:** F. May 18, 2015; eff. June 7, 2015.

**Amended:** F. Feb. 23, 2016; eff. Mar. 14, 2016.

**Amended:** F. Mar. 24, 2017; eff. Apr. 13, 2017.

**Amended:** F. Mar. 6, 2018; eff. Mar. 26, 2018.

**Amended:** F. Feb. 1, 2019; eff. Feb. 21, 2019.

**Amended:** F. Mar. 6, 2020; eff. Mar. 26, 2020.

**Note:** Correction of non-substantive typographical error in paragraph (d), "316 W1 882" corrected to "W1 882", as requested by the Agency. Effective March 26, 2020.

**Amended:** F. Mar. 4, 2021; eff. Mar. 24, 2021.

**Amended:** F. May 4, 2022; eff. May 24, 2022.

**Amended:** F. Mar. 13, 2023; eff. Apr. 2, 2023.

**Amended:** F. Jan. 22, 2024; eff. Feb. 11, 2024.

**Amended:** F. Mar. 10, 2025; eff. Mar. 30, 2025.

# Department 590. RULES OF OFFICE OF SECRETARY OF STATE

# Chapter 590-4. COMMISSIONER OF SECURITIES

# Subject 590-4-2. EXEMPTIONS

## 590-4-2-.02 Federal Covered Security Notice Filing Requirement for Offerings Pursuant to Rule 506

(1) An issuer of a federal covered security under Section 18(b)(4)(D) of the Securities Act of 1933, that is not otherwise exempt under Sections 10-5-10 through 10-5-12 of the Act, is required to submit a notice filing pursuant to subsection (2) hereof not later than fifteen (15) days after the first sale of the federal covered security in this State or the first Business Day following the fifteenth (15th) day after the first sale of the federal covered security in this State if the fifteenth (15th) day is not a Business Day.

(2) Each required notice filing under this Rule shall include the following:

a. A copy of the most recently filed Form D as filed with the SEC; and

b. Payment of a non-refundable fee of $250.00.

(3) Renewals. In the event the offering is to continue pursuant to this exemption more than twelve (12) months after the date on which the Commissioner issues his or her receipt of filing, then it shall be necessary for the issuer to file a renewal notice prior to the expiration of the original receipt of filing, containing the following:

a. A copy of the most recently filed Form D as filed with the SEC; and

b. Payment of a non-refundable fee of $100.00.

(4) All filings and fees required by this Rule shall be made electronically through the NASAA Electronic Filing Depository ("EFD").

(5) This Rule shall apply to all Offerings in which any sale is made within, or to any person in, the State of Georgia on or after the thirtieth (30th) day following the date of adoption hereof.

(6) Nothing in this exemption is intended to or should be construed as in any way relieving issuers or persons acting on behalf of issuers from providing disclosure to prospective investors adequate to satisfy the antifraud provisions of Section 10-5-50 of the Act in view of the objective of this section, and the purposes and policies underlying the Act.

(7) Nothing in this section is intended to relieve broker-dealers or agents from due diligence, suitability, or "know your customer" standards or any other requirements of law otherwise applicable to these persons.

(8) Processing Fee. Each issuer submitting a notice filing required by this Rule shall pay a $10.00 processing fee payable through the NASAA Electronic Filing Depository ("EFD"). No portion of the processing fee is refundable.

**Cite as** Ga. Comp. R. & Regs. R. 590-4-2-.02

**AUTHORITY: O.C.G.A. §§** 10-5-21**,** 10-5-50**,** 10-5-74**,** 10-5-80**.**

**HISTORY:** Original Rule entitled "Sales Commissions" adopted. F. and eff. July 19, 1965.

**Amended:** ER. 590-4-2-0.5-.02 entitled "Records" adopted. F. and eff. April 1, 1974, the date of adoption.

**Amended:** Permanent Rule of same title adopted. F. July 5, 1974; eff. July 25, 1974.

**Repealed:** New Rule entitled "Use of Uniform Application Forms" adopted. F. Dec. 9, 1980; eff. Dec. 29, 1980.

**Repealed:** New Rule entitled "Uniformity" adopted. F. Apr. 13, 1983; eff. May 3, 1983.

**Repealed:** New Rule entitled "Central Registration Depository" adopted. F. Jan. 16, 1984; eff. Feb. 5, 1984.

**Amended:** F. Feb. 24, 1987; eff. Mar. 16, 1987.

**Repealed:** New Rule of same title adopted. F. Dec. 21, 2004; eff. Jan. 10, 2005.

**Repealed:** New Rule entitled "Federal Covered Security Notice Filing Requirement for Offering Pursuant to Rule 506" adopted. F. Nov. 18, 2011, Dec. 8, 2011.

**Amended:** F. Mar. 21, 2025; eff. Apr. 10, 2025.