

Subject:

Georgia OCI Update: Tax Exempt Policies to be Filed in SLIP



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July 3, 2024

Georgia OCI Update – Tax Exempt Policies to be Filed in SLIP

The Georgia OCI has determined that going forward all surplus lines business, taxable and non-taxable, should be filed in [SLIP for the State of Georgia](#). This policy applies to brokers, miscellaneous organizations, risk purchasing groups, risk retention groups, and insurance company filers.

Historically, the Georgia OCI has not required filings for tax-exempt coverages or policies covering tax-exempt insureds. Tax-exempt premiums reported in SLIP will not be charged Georgia surplus lines tax.

State organizations and interstate railroad and aircraft coverage under O.C.G.A §33-5-35 are exempt from the surplus lines tax.

When filing coverage for a tax-exempt insured in SLIP or XML Batch, select *Tax Status: 2 – Non-Taxable Insured*. The transaction will be questioned (TIQ) and reviewed by our staff for acceptance. In some cases, additional documentation may be requested. All non-taxable insureds are subject to approval by the Georgia OCI.

To review the list of tax-exempt state entities, please visit the [Georgia State Organizations](#).

Georgia State Organizations

When filing a **tax-exempt coverage** in SLIP or XML Batch, select *Tax Status: 1 – Non-Taxable Coverage*. These transactions will not be questioned, and no further action will be needed. Below is a list of tax-exempt coverages for Georgia surplus lines policies:

- Aviation Cargo (coverage code 9002)
- Aviation Product Liability (coverage code 9003)
- Commercial Aircraft Hull and/or Liability (coverage code 9000)
- Hangarkeepers Legal Liability (coverage code 9004)
- Railroad Operation Engaged in Interstate Commerce (1019)
- Railroad Property Engaged in Interstate Commerce (coverage code 1018)
- Railroad Protective Liability (coverage code 5017)

If you have any questions, please contact SLAS staff at slas.support@slasuite.com or 877.267.9855.

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