

Rule 513-7-1-.20 Determination of Unprotected Property Under O.C.G.A. Section 47-7-61

In connection with the examination of any return filed under O.C.G.A. Section §[47-7-61](#) or the determination of tax liability under such section, the Executive Director, or delegate, shall from discussions with the taxpayer or examination of the records of the taxpayer or such other records as may be available, recommend to the Board of Trustees a proposed resolution of any questions with respect to the determination of whether property covered by an insurance policy, with respect to which a tax would be otherwise due under O.C.G.A. Section §[47-7-61](#), is protected or unprotected property as defined in such code section. No such recommendation shall become final or be accepted by the Board of Trustees unless duly adopted by the Board at a duly called meeting.

Cite as Ga. Comp. R. & Regs. r. 513-7-1-.20

Authority: O.C.G.A. Sec. [47-7-23](#).

History. Original Rule entitled "Conversions Under Section [47-7-100](#) on Death or Divorce or Remarriage" adopted. F. Dec. 29, 1999; effective Jan. 18, 2000.

Amended: F. Feb. 5, 2001; eff. Feb. 25, 2001.

Amended: F. Aug. 20, 2009; eff. Sept. 9, 2009.

Amended: F. Oct. 29, 2013; eff. Nov. 18, 2013.

Repealed: New Rule entitled "Determination of Unprotected Property Under O.C.G.A. Section 47-7-6 " adopted. F. Aug. 10, 2015; eff. Aug. 30, 2015