

#099.40

Rule 099.40 Carrier Premium Tax Auditing

Every carrier writing workers' compensation insurance in the State of Arkansas shall, upon request by the Commission, make available policy information sufficient to allow auditing of premium calculations to verify accurate payment of workers' compensation premium tax in accordance with Ark. Code Ann. § 11-9-303. Policy information shall include any information used by a carrier to determine written manual premium as defined in Ark. Code Ann. § 11-9-303 and shall be provided in a form and manner prescribed by the Commission. A carrier's failure to comply with this rule shall result in said carrier being referred to the Insurance Commissioner for appropriate administrative action against the Arkansas certificate of authority of the carrier.

(Adopted February 13, 2013; Effective July 1, 2013)