

May 31, 1933

Attention: Mr. George Brown.

Arizona Corporation Commission

Phoenix, Arizona

Gentlemen:

I am in receipt of your letter of May 6, 1932, wherein you state that the Pacific States Life Insurance Company of Hollywood, California, collected on life insurance in this State during the calendar year 1932 as premium income \$22,045.26, and collected on health and accident premiums \$6,825.70.

The company has requested that its certificate of authority as to health and accident insurance only be renewed, and have withheld payment of the 2% tax due on the life insurance premiums written during the year 1932, which tax amounts to \$440.91.

Under the provisions of Section 1809, Revised Code of 1928, all insurance companies doing business in this State are required to file an annual report and pay a tax of 2% upon premiums collected. Upon failure to comply with this requirement, the Corporation Commission may annul and revoke the certificate of authority of such company until the taxes and any penalties due are paid. The fact that the tax unpaid is upon a class of business no longer to be written by the company in this State does not affect the right of the Corporation Commission to revoke the certificate of authority to write any business whatever until all taxes are paid.

Very truly yours,

Attorney General

CLS:w

Assistant Attorney General

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