

Memorandum

To : Ms. Cindy Rambo
Executive Director

Date : January 18, 1991

From : E. L. Sorensen, Jr.
Chief Counsel

Subject: Contribution Disclosure 91-3
Insurance Tax Rate Adjustment Hearings

This is in response to your memorandum of January 14, 1991 to Ms. Judy Agan in which you requested that we provide you with an opinion regarding whether insurance tax rate adjustment hearings and rate setting are adjudicatory proceedings within the meaning of Government Code section 15626.

Section 15626(h)(5) defines the term "adjudicatory proceeding" as a contested matter for administrative hearing before the Board. We are of the opinion that the Board's duty to set the insurance tax rate pursuant to Revenue and Taxation Code section 12202.1 is not a contested matter and thus not an adjudicatory proceeding under section 15626.

ELS:wk
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cc: Ms. Judy Agan
Mr. E. V. Anderson