

CERTIFICATION OF ADMINISTRATIVE RULES  
FILED WITH THE SECRETARY OF STATE  
BRAD RAFFENSPERGER

(Pursuant to O.C.G.A. Sections 50-13-2, 50-13-3, 50-13-4, and 50-13-6.)

I do hereby certify that the attached rule amendments are correct copies as promulgated and adopted on the day of October 22, 2024.

GEORGIA DEPARTMENT OF LABOR

FILED: October 23, 2024

Chapter 300-2 entitled Employment Security Law is amended as follows:

- Rule 300-2-2-.01, entitled "Employer Liability Reports (Form DOL-1)" is hereby amended and title changed to "Employer Liability Reports";
- Rule 300-2-2-.02, entitled "Employer Tax and Wage Reports" is hereby amended;
- Rule 300-2-3-.01, entitled "Quarterly Reports" is hereby amended with title changed to "Quarterly Tax Payments";
- Rule 300-2-3-.02, entitled "Penalty and Interest" is hereby amended;
- Rule 300-2-3-.03, entitled "Refund and Adjustment Procedure" is hereby amended;
- Rule 300-2-3-.05, entitled "Charges to Experience Rating Account" is hereby amended;
- Rule 300-2-3-.17, entitled "Successorship" is hereby amended;
- Rule 300-2-3-.18, entitled "Partial Transfer of Employment Experience" is hereby amended;
- Rule 300-2-4-.05, entitled "Employer Supplemental Unemployment Benefit Payments" is hereby amended;
- Rule 300-2-5-.01, entitled "Employer Tax Liability Appeals" is hereby amended;
- Rule 300-2-7-.12, entitled "Limited Liability Companies" is hereby amended;
- Rule 300-2-7-.13, entitled "Independent Contractors" is hereby amended;
- Rule 300-2-8-.03, entitled "Employers Electing to Reimburse in Lieu of Paying Contributions" is hereby amended; and
- Rule 300-2-8-.05, entitled "Reimbursable Employer Appeal to the Department of Amount Due" is hereby amended.

STATUTORY AUTHORITY: O.C.G.A. §§ 34-2-6(a) and 34-8-70.

  
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Bruce Thompson, Commissioner  
Georgia Department of Labor

Sworn to and subscribed to me this  
22 day of October, 2024.

  
\_\_\_\_\_  
Notary Public

My Commission expires: 8/31/27

