



Ohio Revised Code

Section 3901.77 Forms, instructions, manuals - determination of accounting practices and methods.

Effective: September 1, 2002

Legislation: Senate Bill 129, Senate Bill 171 - 124th General Assembly

(A) The superintendent of insurance shall adopt the forms, instructions, and manuals prescribed by the national association of insurance commissioners, for the preparation and filing of statutory financial statements and other financial information. However, the superintendent may by rule adopt modifications to the prescribed forms, instructions, and manuals as the superintendent considers necessary.

(B) For circumstances not addressed by the forms, instructions, and manuals prescribed by the national association of insurance commissioners, the superintendent may determine accounting practices and methods for purposes of preparing statutory financial statements and other financial information.

(C) The superintendent shall furnish each domestic insurance company the forms for the filing of statutory financial statements and other financial information required to be made by it.

The Legislative Service Commission presents the text of this section as a composite of the section as amended by multiple acts of the General Assembly. This presentation recognizes the principle stated in R.C. 1.52(B) that amendments are to be harmonized if reasonably capable of simultaneous operation.