

**432.3 Receipts — certificate of authority.**

At the time of filing the annual tax return and the final payment of said taxes, said companies and associations shall take duplicate receipts therefor, one of which shall be filed with the commissioner of insurance, and upon filing of said receipt, and not until then, the commissioner of insurance shall issue the annual certificate as provided by law.

[C73, §807; C97, §1333; S13, §1333; C24, 27, 31, 35, 39, §7023; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §432.3; [81 Acts, ch 142, §2](#)]