

*As Amended by Senate Committee*

*Session of 2023*

**HOUSE BILL No. 2096**

By Committee on Insurance

1-19

1 AN ACT concerning insurance; relating to premium tax; adjusting the  
2 basis upon which certain premium tax calculations are made; requiring  
3 such premium taxes to be paid 90 days after each calendar year and  
4 basing such premium taxes upon the gross premiums collected for the  
5 previous calendar year; amending K.S.A. 12-2624 and 44-588 and  
6 repealing the existing sections.  
7

8 *Be it enacted by the Legislature of the State of Kansas:*

9 Section 1. K.S.A. 12-2624 is hereby amended to read as follows: 12-  
10 2624. In addition to the fees required to be paid in K.S.A. ~~12-2622~~ 12-  
11 2623, and amendments thereto, and as a condition precedent to the  
12 continuation of the certificate of authority provided in this act, all group-  
13 funded pools shall pay ~~no~~ not later than 90 days after the end of each ~~fiscal~~  
14 *calendar* year a tax upon the annual Kansas gross premium collected by  
15 the pool at the rate of 1% per annum applied to the collective premium  
16 relating to all Kansas members of the pool for the preceding ~~fiscal~~-  
17 *calendar* year. In the computation of the tax, all pools shall be entitled to  
18 deduct any annual Kansas gross premiums returned on account of  
19 cancellation or dividends returned to members of such pools or  
20 expenditures used for the purchase of specific and aggregate excess  
21 insurance, as provided in ~~subsection (h)~~ of K.S.A. 12-2618(h), and  
22 amendments thereto.

23 Sec. 2. K.S.A. 44-588 is hereby amended to read as follows: 44-588.  
24 In addition to the fees required to be paid in K.S.A. 44-587, and  
25 amendments thereto, and as a condition precedent to the continuation of  
26 the certificate of authority provided in this act, all group-funded workers'  
27 compensation funds shall pay ~~no~~ not later than 90 days after the end of  
28 each ~~fiscal~~ *calendar* year a tax upon the annual Kansas gross premium  
29 collected by the pool at the rate of 1% per annum applied to the collective  
30 premium relating to all Kansas members of the pool for the preceding  
31 ~~fiscal~~ *calendar* year. In the computation of the tax, all pools shall be  
32 entitled to deduct any annual Kansas gross premiums returned on account  
33 of cancellation or dividends returned to members of such pools or  
34 expenditures used for the purchase of specific and aggregate excess  
35 insurance, as provided in ~~subsection (a)~~ of K.S.A. 44-582(a), and  
36 amendments thereto.

1       Sec. 3. K.S.A. 12-2624 and 44-588 are hereby repealed.

2       Sec. 4. This act shall take effect and be in force from and after its  
3 publication in the ~~statute book~~ ***Kansas register***.