## 2018 Kansas Statutes

**40-1703. Assessment of tax of premiums, payment.** On or before April 1 of each year, every insurance company shall deliver and pay to the commissioner of insurance a tax at the rate of 2% of the total amount of all premiums on fire and lightning insurance written covering risks located within this state during the preceding calendar year.

**History:** L. 1927, ch. 231, 40-1703; L. 1941, ch. 257,  $\S$  2; L. 1957, ch. 287,  $\S$  3; L. 1979, ch. 145,  $\S$  2; L. 1984, ch. 165,  $\S$  4; July 1.