

Kansas Administrative Regulations

Kansas Department of Insurance

Article 10.—Firefighter's Relief Fund Tax

40-10-1. Firefighter's relief fund tax; fire marshal tax; companies subject to; amount of premiums taxed.

(a) Each insurance company, authorized to transact business in the state of Kansas, that issues a policy which covers the hazard of fire is subject to the firefighter's relief fund tax and the fire marshal tax. Unless a verifiable, separate charge is made for fire coverage, the following portion of the respective policy premiums shall be allocated as fire premium:

- (1) 25 percent of all premium collected on homeowners multiple-peril policies;
- (2) 55 percent of all premium collected on the property coverage section of commercial multiple-peril policies;
- (3) 20 percent of all premium collected on aircraft policies;
- (4) eight percent of all premium collected on automobile physical damage coverage;
- (5) 15 percent of all premium collected on marine policies;
- (6) 35 percent of all premium collected on farmowners multiple-peril policies; and
- (7) 33⅓ percent of all premium on all other single premium policies that provide coverage for damage caused by fire and perils other than fire.

(b) The words "fire insurance company" as used in K.S.A. 75-1508, and any amendments, are construed to mean each company issuing a policy which includes coverage for property against the hazard of fire.

(Authorized by K.S.A. 40-103, 40-1707(g); implementing K.S.A. 1984 Supp. 75-1508, K.S.A. 1984 Supp. 40-1703; effective Jan. 1, 1966; amended May 1, 1981; amended May 1, 1985; amended May 1, 1986.)

***** Authenticated Kansas Administrative Regulation *****