

**Kansas Administrative Regulations**  
**Agency 40. Insurance Department**  
**Article 1. General**

**40-1-12 Insurance companies; unauthorized writing of insurance; premium tax.**

Each insurance company writing insurance in this state on the life or person of state residents, or on property located within this state, without authorization from the commissioner of insurance shall, after receiving authorization to transact business in this state, be assessed the amount of premium tax specified in K.S.A. 40-252 (B) for the calendar year in which the company receives authorization and for the two preceding years. Companies conducting business by mail or on federal installations within this state shall not be exempt from this requirement.

(Authorized by K.S.A. 40-103; implementing K.S.A. 40-214, 40-246a, 40-252; effective Jan. 1, 1966; amended May 1, 1986.)