

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

K.A.R. 40-1-42. Electronic filing and filing financial statements. (a) "Insurer," as used in this regulation, shall mean the following entities that are operating under the designated articles of chapter 40 of the Kansas statutes annotated and amendments thereto:

- (1) An insurance company operating under article 3, 4, 5, 6, 8, 9, 10, 11, 12, 12a, 13, 15, or 35;
- (2) a fraternal benefit society operating under article 7;
- (3) a reciprocal operating under article 16;
- (4) a nonprofit dental service corporation operating under article 19a;
- (5) a nonprofit medical and hospital service corporation operating under article 19c; and
- (6) a health maintenance organization operating under article 32.

(b) Each insurer that does business in this state and files a statement of its condition dated December 31 of the preceding year on a form prescribed by the national association of insurance commissioners shall, pursuant to K.S.A. 40-225 and amendments thereto, submit the statement of its condition by electronically readable means to the national association of insurance commissioners on January 1 of each year or within 60 days thereafter. The statement of the insurer's condition shall be prepared in accordance with the instructions and the accounting practices and procedures prescribed and adopted periodically by the national association of insurance commissioners and any additions or amendments that the commissioner of insurance requires.

(c) Each insurer organized under the laws of this state and either licensed or operating in any other state shall file quarterly statements of its condition ~~on~~ dated the preceding March 31, June 30, and September 30 on a form prescribed by the national association of insurance commissioners.

(1) Each quarterly statement shall be prepared in accordance with the instructions and the accounting practices and procedures prescribed and adopted periodically by the national association of insurance commissioners and any additions or amendments that the commissioner of insurance requires.

(2) Each insurer shall submit the quarterly statement of its condition by electronically readable means to the national association of insurance commissioners within 45 days after the end of that reporting period. (Authorized by K.S.A. 40-103 and 40-225; implementing K.S.A. 40-225; effective Jan. 24, 1997; amended May 25, 2001; amended December 2, 2005.)