

Kansas Administrative Regulations
Agency 40. Insurance Department
Article 10. Firefighter's Relief

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) 33 1/3 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.)