

2023 Kansas Statutes

40-2,235. Premium tax imposed. (a) A travel insurer shall pay premium tax, pursuant to K.S.A. 40-252, and amendments thereto, on travel insurance premiums paid by any of the following:

- (1) An individual primary policyholder who is a resident of this state;
- (2) a primary certificate-holder who is a resident of this state and who elects coverage under a group travel insurance policy; or
- (3) a blanket travel insurance policyholder that is a resident of or has its principal place of business or the principal place of business of an affiliate or subsidiary in this state that has purchased blanket travel insurance for eligible blanket group members, subject to any apportionment rules that apply to the insurer across multiple taxing jurisdictions or that permit the insurer to allocate premium on an apportioned basis in a reasonable and equitable manner in those jurisdictions.

(b) A travel insurer shall:

- (1) Document the state of residence or principal place of business of each policyholder or certificate holder described in subsection (a); and
- (2) report as premium only the amount allocable to travel insurance and not any amounts received for travel assistance services or cancellation fee waivers.

History: L. 2023, ch. 42, § 5; January 1, 2024.