

300 SW TENTH AVENUE • SUITE 24-E • TOPEKA, KS 66612 • (785) 296-2321

## MEMORANDUM

То:	Senate Committee on Financial Institutions and Insurance
From:	Office of Revisor of Statutes
Date:	Thursday, January 20, 2022
Subject:	Bill Brief SB 335 – Exempting certain business entities that provide health insurance in the state but are not subject to the jurisdiction of the commissioner of insurance from the payment of the annual premium tax.

SB 335 amends K.S.A. 40-2222b, pertaining to business entities that offer association health plans.

The bill creates an exception from payment of the annual premium tax for business entities described in K.S.A. 40-2222 that provide coverage in the state of Kansas for medical, surgical, chiropractic, physical therapy, speech pathology, audiology, professional mental health, dental, hospital, or optometric expenses through self-funded health insurance.