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40-2810. **Same**; **political subdivisions prohibited from imposing tax**. No political subdivision of this state shall levy or impose any license, privilege, premium or gross receipts tax or fee or any occupation tax based upon income, premiums or gross receipts upon any insurance company subject to taxation under the provisions of this act. **History:** L. 1970, ch. 184, § 10; Jan. 1, 1971.