

CHAPTER 53  
HOUSE BILL No. 2115

AN ACT concerning the workers compensation group-funded pool; relating to the collection of the premium tax; amending K.S.A. 2006 Supp. 44-588 and repealing the existing section.

*Be it enacted by the Legislature of the State of Kansas:*

Section 1. K.S.A. 2006 Supp. 44-588 is hereby amended to read as follows: 44-588. In addition to the fees required to be paid in K.S.A. 44-587, and amendments thereto, and as a condition precedent to the continuation of the certificate of authority provided in this act, all group-funded workers' compensation funds shall pay ~~a tax annually upon the annual Kansas gross premium based upon the manual rates in effect at the date of renewal pursuant to subsection (b) of K.S.A. 44-584, and amendments thereto, as filed by the national council of compensation insurance no later than 90 days after the end of each fiscal year a tax upon the annual Kansas gross premium collected by the pool at the rate of 1% per annum applied to the collective payroll of the pool for the preceding calendar year premium relating to all Kansas members of the pool for the preceding fiscal year.~~ In the computation of the tax, all pools shall be entitled to deduct any annual Kansas gross premiums returned on account of cancellation or dividends returned to members of such pools or expenditures used for the purchase of specific and aggregate excess insurance, as provided in subsection (a) of K.S.A. 44-582, and amendments thereto.

Sec. 2. K.S.A. 2006 Supp. 44-588 is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.

Approved March 28, 2007.

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