

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: House Committee on Insurance  
From: Office of Revisor of Statutes  
Date: January 30, 2023  
Subject: Bill Brief, HB 2096

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HB 2096 amends K.S.A. 12-2624, pertaining to premium taxes paid by group-funded liability pools, and K.S.A. 44-588, pertaining to premium taxes paid by group-funded workers compensation pools.

Under current law, group-funded liability pools and group-funded workers compensation pools each pay a premium tax of 1% per annum, based on the gross premiums collected during the previous fiscal year. The tax is due no later than 90 days after the end of the fiscal year.

HB 2096 would change the basis upon which the premium taxes are calculated. The bill replaces fiscal year with calendar year. The result would be that group-funded liability pools and group-funded workers compensation pools pay a premium tax of 1% per annum, based on the gross premiums collected during the previous calendar year, and such premium tax would be due no later than 90 days after the end of the calendar year.

The bill also makes a number of technical changes to the bill to conform to current drafting practices.