

**40-252b. Fees, charges and taxes under 40-252; in lieu of all other license fees and taxes; exceptions.** For taxable years commencing on and after January 1, 1998, the fees, charges and taxes provided for by K.S.A. 40-252, and amendments thereto, shall be in lieu of all other license fees, premium or occupation taxes, income taxes, intangible property taxes, or other fees levied or assessed upon the basis of income, premiums, gross receipts and intangible property by this state and any municipality, county or other political subdivision of this state, and no municipality, county or other political subdivision of this state shall impose any license fee or privilege, premium, income, intangible property or gross receipts tax or fee upon any insurance company or corporation taxed under the provisions of K.S.A. 40-252, and amendments thereto and organized under the laws of this state or doing business in this state, or upon any of its agents or representatives for the privilege of doing an insurance business therein. This section shall not be construed to prohibit the levy and collection of (a) state, county or municipal taxes upon the real and tangible personal property of such company, (b) tax for the purpose of maintaining the office of the fire marshal of this state as provided in K.S.A. 75-1508, and amendments thereto, (c) the firemen's relief fund tax as provided for in K.S.A. 40-1701 through 40-1707, and amendments thereto, and (d) municipal occupation taxes levied upon any basis other than income, intangible property, premiums or gross receipts.

**History:** L. 1970, ch. 183, § 4; L. 1997, ch. 175, § 4; July 1.