

40-1703. Assessment of tax of premiums, payment. On or before April 1 of each year, every insurance company shall deliver and pay to the commissioner of insurance a tax at the rate of 2% of the total amount of all premiums on fire and lightning insurance written covering risks located within this state during the preceding calendar year.

History: L. 1927, ch. 231, 40-1703; L. 1941, ch. 257, § 2; L. 1957, ch. 287, § 3; L. 1979, ch. 145, § 2; L. 1984, ch. 165, § 4; July 1.