

**136.370 Tax on attorneys for exchange of reciprocal or interinsurance contracts --  
Additional tax on premiums of stock insurers.**

Each attorney, for the exchange of reciprocal or interinsurance contracts, under KRS Chapter 304, shall pay to the Department of Revenue on or before March 1 of each year a tax of two percent (2%) of the gross premiums or deposits collected from subscribers in this state during the preceding calendar year, less all amounts returned to subscribers or accredited to their account as savings. In addition, the attorney shall pay an annual premium tax of three-fourths of one percent (0.75%) of all amounts as prescribed for every stock insurer by and for the purposes specified in KRS 136.360.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 326, effective June 20, 2005. -- Amended 1966 Ky. Acts ch. 187, Part IV, sec. 5. -- Amended 1954 Ky. Acts ch. 224, sec. 3. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 743m-11.