

**31A-3-402 Obligations to which retaliation inapplicable.**

Section 31A-3-401 does not apply to personal income taxes, ad valorem taxes on real or personal property, nor special purpose obligations or assessments in connection with particular kinds of insurance, except that deductions from premium taxes or other taxes otherwise payable, allowed on account of real estate or personal property taxes paid, are taken into consideration by the commissioner in determining the propriety and extent of retaliatory action under this part.

Enacted by Chapter 242, 1985 General Session