

***Effective 9/2/2014***

**31A-3-102 Exclusive fees and taxes.**

- (1) The taxes and fees under this chapter, the premium taxes under Sections 59-9-101 through 59-9-104, the fees under Section 31A-31-108, and the examination costs under Section 31A-2-205 are in place of all other license fees or assessments that might otherwise be levied by the state or any other taxing body within the state.
- (2) An insurer that is subject to premium taxes under Sections 59-9-101 through 59-9-104 is not subject to corporate franchise taxes.
- (3) Unless otherwise exempt, a licensee under this title is subject to real and personal property taxes.

Amended by Chapter 435, 2014 General Session