

115-40-3. Liability insurance; costs qualifying for tax credits. The following costs associated with liability insurance shall be eligible for the tax credits authorized by the act:

- (a) The cost of a rider with a separate premium for specific risk for an agritourism activity; and
- (b) the amount that an insurance agent certified on a tax credit form provided to the registered agritourism operator by the department of revenue and filed for the operator that represents the cost of the liability insurance covering the registered agritourism activity. (Authorized by and implementing K.S.A. 2012 Supp. 32-807, 32-1438, and 32-1438a; effective July 26, 2013.)