

**432.13 Premium tax exemption — Hawki program — state employee benefits.**

1. Premiums collected by participating insurers under [chapter 514I](#) are exempt from premium tax.

2. Premiums received for benefits acquired on behalf of state employees by the department of administrative services pursuant to [section 8A.402, subsection 1](#), and by the state board of regents pursuant to [chapter 262](#), are exempt from premium tax.

[98 Acts, ch 1196, §1, 16](#); [99 Acts, ch 200, §19, 23](#); [2003 Acts, ch 145, §259](#); [2012 Acts, ch 1138, §120](#); [2023 Acts, ch 19, §1153](#)