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MEMORANDUM

To: Chair Dietrich and the Senate Committee on Financial Institutions and Insurance

From: Office of Revisor of Statutes

Date: February 6, 2025

Subject: **SB 64 - Adjusting certain internal KPERS act statutory references, extending the time for filing administrative appeals and updating provisions relating to compliance with the federal internal revenue code.**

SB 64 amends K.S.A. 74-4902, 74-4904 and 74-49,123. The bill amends some references and requirements to align the KPERS statutes and programs with federal requirements.

Section 1 amends K.S.A. 74-4902, the definitions section for KPERS statutes. The bill updates several internal references. First, on page 2, in line 2, the internal reference has been updated from subsection (33) to (32), pertaining to trusts. Next on page 5 in lines 23 and 28, the references have been updated from (34) to (33), pertaining to salary.

Section 2 amends K.S.A. 74-4904, pertaining to actions taken by and against KPERS. Subsection 2 lengthens the timeframe for any person aggrieved by any order or decision of the board made without a hearing to make a written request to the board for a hearing from 30 days after notice of the order or decision to 60 days.

Section 3 amends K.S.A. 74-49,123, pertaining to the application of certain IRS codes to the KPERS. In subsection 3, the amendment in lines 22-27 cleans up and corrects an error made by the government in establishing the RMD of an individual born in 1959.

The amendment made in lines 36-37 states that a member's life expectancy may not be recalculated except under section 401(a)(9) of the federal internal revenue code.

The amendment on page 11 in paragraph (H), lines 18-21 states that distributions from a defined contribution or deferred compensation plan are required to be made in accordance with the rules under section 401(a)(9) of the federal internal revenue code.

The final amendment to this statute appears on page 17, in lines 19-22 and reflects an amendment in federal law through the PATH act in 2015.

Finally, and as always, we've cleaned up the bill to bring it to current drafting standards.