

**SECOND CONFERENCE COMMITTEE REPORT BRIEF
HOUSE BILL NO. 2062**

As Agreed to March 25, 2025

Brief*

HB 2062 would amend law regarding child support to require such support be calculated from the date of conception, to require the court to consider the value of a qualified retirement account in determination of child support orders, and to eliminate the exemption of such accounts from claims to collect child support. The bill would also allow a personal exemption for any unborn child for the purposes of income taxation.

Child Support for Unborn Child

The bill would require determination of the child support to be calculated from the date of conception of the mother's child, and accruing interest would be determined by the current statutory rate. The bill would limit the maximum amount of child support to the direct medical and pregnancy-related expenses of the mother, excluding any costs related to an elective abortion.

The bill would also make a technical amendment to remove outdated language.

The bill would define the following terms:

- "Elective abortion," to mean an abortion for any reason other than to prevent the death of the mother upon whom the abortion is performed, except that an abortion may not be deemed one to prevent the death of the mother based on a claim or diagnosis that such mother will engage in conduct that would result in such mother's death; and
- "Unborn child," to mean a living individual organism of the species *Homo sapiens*, in utero, at any stage of gestation from fertilization to birth.

*Conference committee report briefs are prepared by the Legislative Research Department and do not express legislative intent. No summary is prepared when the report is an agreement to disagree. Conference committee report briefs may be accessed on the Internet at <https://klrd.gov/>

Consideration of Retirement Plan Accounts for Child Support

For purposes of the bill, a qualified retirement plan account is one that is qualified under certain subsections of the federal Internal Revenue Code (IRC) of 1986.

The bill would allow courts to consider and order the use of the total value of certain retirement plan accounts if the person has experienced a loss of income or termination from employment due to:

- Loss, revocation, suspension, or surrender of a professional license due to professional misconduct; or
- Voluntary underemployment.

If a parent accumulates a child support arrearage and experiences a loss of income or termination from employment as described above, the bill would require the court to order the arrearage paid with a one-time lump-sum distribution from the retirement account upon the occurrence of a distributable event as defined by the terms of the qualified plan.

The bill would not require a plan to make distributions that are not otherwise authorized, and such distributions would continue to be subject to early withdrawal penalties and taxable income. The bill would require such distribution to be executed through direct payment from the retirement account through the Kansas Payment Center.

The bill would clarify that retirement accounts are not exempt under a qualified domestic relations or child support order, and recipients of funds for such orders are exempt from all claims of any creditor, other than the Kansas Department for Children and Families (DCF).

The bill would also make technical amendments to ensure consistency in statutory phrasing.

Tax Exemption for Unborn Child

The bill would amend law concerning income taxation to allow a personal exemption of \$2,320 for any unborn child, as defined by the bill, starting in tax year 2025. The bill would specify that an unborn child is to be recognized as a dependent for this purpose. For live births, the personal exemption would be an additional exemption for any qualifying dependent of the taxpayer who was born in the taxable year. For pregnancies resulting in stillbirth, the bill would allow a personal exemption by the taxpayer who is a parent for the taxable year in which the certificate of stillbirth was issued.

Conference Committee Action

The second Conference Committee agreed to the contents of HB 2062, as passed by the Senate, and further amended the bill to modify how tax exemptions may be allowed for an unborn child, and to add the contents of SB 237, as passed by the House.

Background

The Conference Committee added the contents of SB 237, as passed by the House, concerning the consideration of retirement plan accounts in child support, to the contents of HB 2062, as passed by the Senate and further amended by the Conference Committee, concerning child support for unborn children.

HB 2062 (Child Support for Unborn Children)

HB 2062 was introduced by the House Committee on Judiciary at the request of Representative L. Williams.

House Committee on Judiciary

In the House Committee hearing, a representative of Kansas Family Voice and a representative of Kansans for Life provided **proponent** testimony. The proponents explained expenses for children do not begin at birth, but are incurred throughout a woman's pregnancy, and they stated enactment of the bill would clarify to courts that they may consider pregnancy-related expenses during support proceedings.

Written-only proponent testimony was provided by a representative of the Kansas Catholic Conference.

Opponent testimony was provided by a representative of Planned Parenthood Great Plains Votes. The opponent stated the bill does not provide further assistance to pregnant Kansans and does not set out any structure for child support payments for a pregnancy that ends in miscarriage, adoption, stillbirth, or abortion.

Written-only opponent testimony was provided by 81 private citizens.

No other testimony was provided.

House Committee of the Whole

The House Committee of the Whole adopted an amendment removing a reference to an unborn child in the factors to be considered by the Supreme Court in adopting Child Support Guidelines and replacing "unborn" with "mother's" in the provision governing the amount of child support to be determined. [*Note: The Conference Committee retained this amendment.*]

Senate Committee on Judiciary

In the Senate Committee hearing, the representatives of Kansas Family Voice and Kansans for Life provided **proponent** testimony that was substantially similar to the testimony provided in the House Committee hearing.

Written-only proponent testimony was provided by a representative of the Kansas Catholic Conference.

Opponent testimony was provided by representatives of Planned Parenthood Great Plains Votes and Loud Light Civic Action. The opponents stated pregnancy-related expenses may already be considered in child support determinations and expressed concerns that enactment of the bill could result in courts recognizing fetal personhood.

Written-only opponent testimony was provided by representatives of Mainstream Coalition and the American Civil Liberties Union of Kansas and 30 private citizens.

No other testimony was provided.

Senate Committee of the Whole

The Senate Committee of the Whole amended the bill to allow an income tax personal exemption for any unborn child as defined by the bill. [Note: The Conference Committee retained a modified version of this amendment.]

SB 237 (Consideration of Retirement Plan Accounts for Child Support)

The bill was introduced by the Senate Committee on Judiciary at the request of Senator Warren.

Senate Committee on Judiciary

In the Senate Committee hearing, written-only **proponent** testimony was provided by representatives of Kansas Family Voice and Kansas Catholic Conference, and by a private citizen.

Neutral testimony was provided by representatives of Nelson & Yarnell Family Law Practice and the Kansas Public Employees Retirement System. The neutral conferees generally stated the bill could be helpful for citizens to collect the support that is due to them, but certain provisions should be modified and clarified.

Written-only opponent testimony was provided by a representative of DCF.

No other testimony was provided.

The Senate Committee amended the bill to:

- Clarify that a parent must have accumulated a child support arrearage for retirement accounts to be considered;
- Provide that the arrearage would be paid by a one-time lump-sum distribution;
- Clarify that the distribution would be subject to early withdrawal penalties and taxable income; and
- Make a technical correction.

[*Note:* The Conference Committee retained these amendments.]

Senate Committee of the Whole

The Senate Committee of the Whole amended the bill to remove people who have experienced a loss of income or termination from employment due to criminal conduct from the court's consideration in ordering the use of retirement accounts to pay child support arrearages. [*Note:* The Conference Committee retained this amendment.]

House Committee on Judiciary

In the House Committee hearing, **proponent** testimony was provided by Senator Warren and a representative of Kriegshauser Ney Law Group. The conferees stated the bill would provide additional options to address child support arrearages.

Written-only proponent testimony was provided by representatives of the Kansas Catholic Conference and Kansas Family Voice, and by two private citizens.

House Committee of the Whole

The House Committee of the Whole amended the bill to remove provisions that would have amended law related to modifying a child support order due to a material change in circumstances. [*Note:* the Conference Committee retained this amendment.]

Fiscal Information

HB 2062 (Child Support for Unborn Children)

[*Note:* the fiscal information for HB 2062 does not reflect the income tax personal exemption added by the Senate Committee of the Whole and modified by the The Conference Committee.]

According to the fiscal note prepared by the Division of the Budget on HB 2062, as introduced, DCF indicates enactment of the bill could increase expenditures because there may be an increased number of child support cases and the duration of child support cases could increase. DCF also indicates that additional administrative costs could occur if the bill is enacted, and that because current federal regulations do not allow for parentage to be established prior to the birth of a child, costs currently paid by the federal government would be shifted to the State when determining the parentage of an unborn child.

The Kansas Department of Health and Environment reports an average of 13,000 children were born to unwed mothers in each of the previous five years; it is estimated two-thirds, or 8,667, would apply for support each year if the bill were to be enacted. Enactment of the bill would result in Child Support Services work on some cases before birth, for which DCF contracts, requiring case management and testing that is currently not provided. The average annual cost to administer child support is \$311 per case. For FY 2026, these case management

costs are estimated to be \$269,637. In addition, DCF may be required to contract for *in utero* genetic testing services in some cases, at an average cost of \$1,750 per case.

The Office of Judicial Administration (OJA) indicates that enactment of the bill would have a negligible fiscal effect on expenditures of the Judicial Branch.

Any fiscal effect associated with enactment of HB 2062 is not reflected in *The FY 2026 Governor's Budget Report*.

SB 237 (Consideration of Retirement Plan Accounts for Child Support)

According to the fiscal note prepared by the Division of the Budget on SB 237, as introduced, DCF states enactment of the bill would risk the loss of federal funding to the Child Support Program and such loss would need to be replaced from the State General Fund.

OJA indicates enactment of the bill would have no fiscal effect on the Judicial Branch.

Any fiscal effect associated with enactment of SB 237 is not reflected in *The FY 2026 Governor's Budget Report*.

Child support; unborn children; income tax; exemption; retirement plan accounts; child support arrearages

ccrb_hb2062_02_0000.odt