

HOUSE BILL No. 2062

By Committee on Judiciary

Requested by Representative L. Williams

1-22

1 AN ACT concerning children and families; relating to orders of child
2 support; providing for child support for unborn children from the date
3 of conception **{and including the direct medical and pregnancy-**
4 **related expenses of the mother}**; *{providing for an income tax*
5 *exemption for unborn children}*; amending K.S.A. 20-165, 23-2205
6 and 23-3001 *{and K.S.A. 2024 Supp. 79-32,121}* and repealing the
7 existing sections.
8

9 *Be it enacted by the Legislature of the State of Kansas:*

10 Section 1. K.S.A. 20-165 is hereby amended to read as follows: 20-
11 165. (a) The supreme court shall adopt rules establishing guidelines for the
12 amount of child support to be ordered in any action in this state including,
13 but not limited to, K.S.A. 39-755 and K.S.A. 23-2215, and amendments
14 thereto, article 30 of chapter 23 of the Kansas Statutes Annotated, and
15 amendments thereto, and K.S.A. 23-2711, and amendments thereto.

16 (b) In adopting such rules, the court shall consider all relevant factors,
17 including, but not limited to:

- 18 (1) The needs of the child;
- 19 (2) the standards of living and circumstances of the parents;
- 20 (3) the relative financial means of the parents;
- 21 (4) the earning ability of the parents;
- 22 (5) the need and capacity of the child for education;
- 23 (6) the age of the child;
- 24 (7) the financial resources and earning ability of the child;
- 25 (8) the responsibility of the parents for the support of others; ~~and~~
- 26 (9) the value of services contributed by both parents; *and*
- 27 (10) *the direct medical and pregnancy-related expenses of the mother*
28 *if the child is an unborn child.*

29 (c) *The maximum amount of child support to be ordered for the*
30 *support of an unborn child shall not exceed the direct medical and*
31 *pregnancy-related expenses of the mother of the unborn child. Pregnancy-*
32 *related expenses shall not include any costs related to an elective*
33 *abortion.*

1 (d) *The amount of child support determined pursuant to subsection*
2 *(b)(10) shall be calculated from the date of conception of such—~~unborn~~*
3 *{mother's} child. Interest shall accrue for any such amount of child*
4 *support at the statutory rate provided under K.S.A. 16-204, and*
5 *amendments thereto, and shall continue to accrue until the payment of*
6 *such child support is no longer in arrearage.*

7 (e) *As used in this section:*

8 (1) *"Elective abortion" means an abortion for any reason other than*
9 *to prevent the death of the mother upon whom the abortion is performed,*
10 *except that an abortion may not be deemed one to prevent the death of the*
11 *mother based on a claim or diagnosis that such mother will engage in*
12 *conduct that would result in such mother's death; and*

13 (2) *"unborn child" means the same as defined in K.S.A. 23-3001, and*
14 *amendments thereto.*

15 Sec. 2. K.S.A. 23-2205 is hereby amended to read as follows: 23-
16 2205. (a) As used in this act, "parent and child relationship" means the
17 legal relationship existing between a child and the child's biological or
18 adoptive parents incident to which the law confers or imposes rights,
19 privileges, duties and obligations.—~~¶~~ "Parent and child relationship"
20 includes the mother and child relationship and the father and child
21 relationship.

22 (b) *For purposes of this section, the term "child" includes any unborn*
23 *child as defined in K.S.A. 23-3001, and amendments thereto.*

24 Sec. 3. K.S.A. 23-3001 is hereby amended to read as follows: 23-
25 3001. (a) In any action under article 27 of chapter 23 of the Kansas
26 Statutes Annotated, and amendments thereto, the court shall make
27 provisions for the support and education of the minor children.

28 (b) Regardless of the type of custodial arrangement ordered by the
29 court, the court may order the child support and education expenses to be
30 paid by either or both parents for any child less than 18 years of age, at
31 which age the support shall terminate unless:

32 (1) The parent or parents agree, by written agreement approved by the
33 court, to pay support beyond the time the child reaches 18 years of age;

34 (2) the child reaches 18 years of age before completing the child's
35 high school education in which case the support shall not terminate
36 automatically, unless otherwise ordered by the court, until June 30 of the
37 school year during which the child became 18 years of age if the child is
38 still attending high school; or

39 (3) the child is still a bona fide high school student after June 30 of
40 the school year during which the child became 18 years of age, in which
41 case the court, on motion, may order support to continue through the
42 school year during which the child becomes 19 years of age so long as the
43 child is a bona fide high school student and the parents jointly participated

1 or knowingly acquiesced in the decision—~~which~~ *that* delayed the child's
2 completion of high school. The court, in extending support pursuant to
3 ~~subsection (b)(3)~~ *this paragraph*, may impose such conditions as are
4 appropriate and shall set the child support utilizing the guideline table
5 category for 12-year through 18-year-old children. For purposes of this
6 section, "bona fide high school student" means a student who is enrolled in
7 full accordance with the policy of the accredited high school in which the
8 student is pursuing a high school diploma or a graduate equivalency
9 diploma (GED).

10 (c) ~~Provision for payment of support and educational expenses of a~~
11 ~~child after reaching 18 years of age if still attending high school shall~~
12 ~~apply to any child subject to the jurisdiction of the court, including those~~
13 ~~whose support was ordered prior to July 1, 1992. If an agreement approved~~
14 ~~by the court prior to July 1, 1992, provides for termination of support~~
15 ~~before the date provided by subsection (b)(3), the court may review and~~
16 ~~modify such agreement, and any order based on such agreement, to extend~~
17 ~~the date for termination of support to the date provided by subsection (b)~~
18 ~~(3).~~ *As used in article 30 of chapter 23 of the Kansas Statutes Annotated,*
19 *and amendments thereto, the term "unborn child" means a living*
20 *individual organism of the species homo sapiens, in utero, at any stage of*
21 *gestation from fertilization to birth.*

22 *{Sec. 4. K.S.A. 2024 Supp. 79-32,121 is hereby amended to read as*
23 *follows: 79-32,121. (a) For tax year—2024 2025, and all tax years*
24 *thereafter, a taxpayer shall be allowed a Kansas exemption as follows:*

25 *(1) In the case of married individuals filing a joint return, a*
26 *personal exemption of \$18,320;*

27 *(2) in the case of all other individuals with a filing status of single,*
28 *head of household or married filing separate, a personal exemption of*
29 *\$9,160; and*

30 *(3) in addition to the amount allowed pursuant to paragraph (1) or*
31 *(2), a personal exemption of \$2,320 for each dependent for which such*
32 *taxpayer is entitled to a deduction for the taxable year for federal income*
33 *tax purposes or any unborn child as defined in K.S.A. 23-3001, and*
34 *amendments thereto. For any unborn child, the taxpayer shall apply to the*
35 *department of revenue to be assigned a taxpayer identification number to*
36 *be used for the unborn child for the income tax return.*

37 *(b) In addition to the exemptions provided in subsection (a), any*
38 *individual who has been honorably discharged from active service in*
39 *any branch of the armed forces of the United States and who is certified*
40 *by the United States department of veterans affairs or its successor to be*
41 *in receipt of disability compensation at the 100% rate, if the disability is*
42 *permanent and was sustained through military action or accident or*
43 *resulted from disease contracted while in such active service, such*

1 *individual shall be allowed an additional Kansas exemption of \$2,250*
2 *for tax year 2023 and all tax years thereafter.}*

3 ~~Sec. 4 {5.}~~ K.S.A. 20-165, 23-2205 and 23-3001 *{and K.S.A. 2024*
4 *Supp. 79-32,121 }*are hereby repealed.

5 ~~Sec. 5 {6.}~~ This act shall take effect and be in force from and after its
6 publication in the statute book.