

SESSION OF 2025

SUPPLEMENTAL NOTE ON HOUSE BILL NO. 2062

As Amended by Senate Committee of the Whole

Brief*

HB 2062, as amended, would make amendments to law regarding child support guidelines established by the Kansas Supreme Court to require the guidelines to consider the direct medical and pregnancy-related expenses of the mother. 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The bill would also make a technical amendment to remove outdated language.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

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <https://klrd.gov/>

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.

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 upon application by the taxpayer, the unborn child would be assigned a taxpayer identification number by the Department of Revenue to be used in the income tax return.

Background

The bill 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 on the bill. 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.

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.

Fiscal Information

[*Note:* the fiscal information below does not reflect the income tax personal exemption added by the Senate Committee of the Whole.]

According to the fiscal note prepared by the Division of the Budget on the bill, as introduced, the Department for Children and Families (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 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 the bill is not reflected in *The FY 2026 Governor's Budget Report*.

Child support; unborn children; income tax; exemption