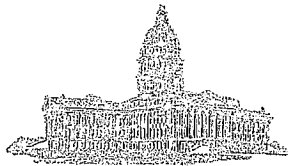


State of Kansas

JOHN VRATIL
SENATOR, ELEVENTH DISTRICT
JOHNSON COUNTY
LEGISLATIVE HOTLINE
1-800-432-3924



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Kansas Senate

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Testimony Presented to
Senate Judiciary Committee
By Senator John Vratil
January 31, 2011
Concerning Senate Bill 12

Good morning! Thank you for the opportunity to appear before the Senate Judiciary Committee in support of Senate Bill (SB) 12. The language in SB 12 protects the earned income tax credit by exempting it from a bankruptcy proceeding.

The earned income tax credit (EITC) is a critical tool for low income Kansans as they struggle to maintain and improve their lives. Under current law, the debtor can be forced to forfeit the EITC. Such forfeiture is counterproductive and further inhibits the debtor's ability to recover, making it more likely that the debtor will come to require state services.

Senate Bill 12 clarifies that the exemption does not limit rights of offset, attachment or other process for payment of child support or spousal maintenance.

I ask that you support SB 12.

HOME
9534 LEE BLVD.
LEAWOOD, KS 66206
(913) 341-7559
jvratil@lathropgage.com

DISTRICT OFFICE
10851 MASTIN BLVD.
SUITE 1000
OVERLAND PARK, KS 66210-2007
(913) 451-5100
FAX (913) 451-0875

STAT
TO Senate Judiciary
1-31-11
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