

January 28, 2011

The Honorable Tim Owens, Chairperson
Senate Committee on Judiciary
Statehouse, Room 559-S
Topeka, Kansas 66612

Dear Senator Owens:

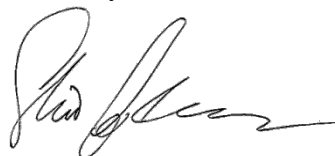
SUBJECT: Fiscal Note for SB 36 by Senate Committee on Judiciary

In accordance with KSA 75-3715a, the following fiscal note concerning SB 36 is respectfully submitted to your committee.

SB 36 would amend current law to exempt certain assets in retirement plans provided for in specific sections of the federal Internal Revenue Code from the claims of creditors.

The Office of Judicial Administration states there would be no fiscal effect to the Judicial Branch resulting from the passage of SB 36. The Department of Revenue indicates there would be no effect to state tax revenue if SB 36 were passed.

Sincerely,



Steven J. Anderson, CPA, MBA
Director of the Budget

cc: Mary Rinehart, Judiciary
Steve Neske, Revenue