

January 31, 2011

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

Dear Senator Owens:

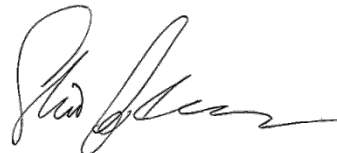
**SUBJECT:** Fiscal Note for SB 45 by Senate Committee on Judiciary

In accordance with KSA 75-3715a, the following fiscal note concerning SB 45 is respectfully submitted to your committee.

SB 45 would eliminate the trust's taxpayer identification number as one of the items to be included in a Certification of a Trust.

Enactment of SB 45 would have no fiscal effect.

Sincerely,



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

cc: Mary Rinehart, Judiciary