

January 28, 2011

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

Dear Senator Owens:

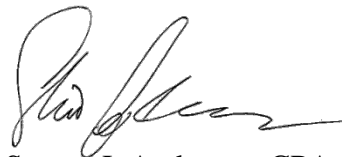
**SUBJECT:** Fiscal Note for SB 12 by Senate Committee on Ways and Means

In accordance with KSA 75-3715a, the following fiscal note concerning SB 12 is respectfully submitted to your committee.

SB 12 would allow individuals who file for bankruptcy to protect from debtors their right to receive the Kansas Earned Income Tax Credit. The bill would not allow the individual to protect the credit from the payment of child support or spousal maintenance. The bill would take effect upon its publication in the *Kansas Register*.

The Department of Revenue indicates SB 12 would have no fiscal effect on state revenues.

Sincerely,



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

cc: Steve Neske, Revenue