

January 22, 2014

The Honorable Jeff King, Chairperson  
Senate Committee on Judiciary  
Statehouse, Room 341-E  
Topeka, Kansas 66612

Dear Senator King:

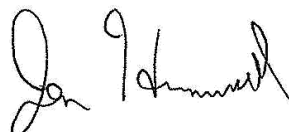
**SUBJECT:** Fiscal Note for SB 261 by Senate Committee on Judiciary

In accordance with KSA 75-3715a, the following fiscal note concerning SB 261 is respectfully submitted to your committee.

SB 261 would add an anti-lapse provision to the Kansas Uniform Trust Code so that if a trust directs that a distribution be made to a spouse or relative of the grantor and that spouse or relative dies before the date of the distribution, any surviving offspring, progeny, or lineal descendants of the spouse or relative would receive the same distribution the spouse or relative would have received unless the trust says otherwise. The anti-lapse provision would apply to trusts executed on or after January 1, 2015. The bill includes provisions that would connect matters regarding probate estates and trusts so that all claims against a decedent could be determined in one proceeding. The bill would also modify the procedures for filing creditors' claims against a settlor's trust and for distributing trust assets to satisfy those claims.

According to the Office of Judicial Administration, passage of SB 261 could save some amount of court time to the extent that claims against a decedent can be determined in one proceeding; however, it is anticipated that the majority of time savings would be for the benefit of practitioners and litigants, rather than the court.

Sincerely,



Jon Hummell,  
Interim Director of the Budget

cc: Mary Rinehart, Judiciary